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FEDERAL CHILD SUPPORT GUIDELINES

Reference Manual

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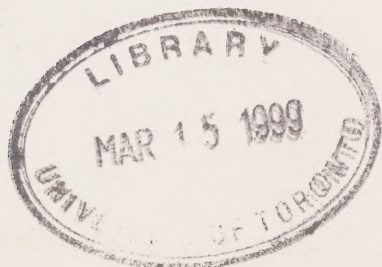


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Federal Child Support Guidelines, as amended December 9, 1997

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INTRODUCTION

The enactment of the *Divorce Act* amendments launched a new era in family law, dramatically changing the way child support is assessed by parents, lawyers and the courts. The guidelines and support tables are intended to take the mystery out of setting reasonable amounts of child support in most cases, taking into account the paying parent's level of income, the number of children eligible for support, and the paying parent's province of residence. At a minimum, the guidelines will be helpful to divorcing parents in arriving at a support figure without lengthy negotiations or court applications. The elimination or reduction of one contentious area between the spouses is a welcome advantage that may help set a more amicable tone in the resolution of the remainder of the outstanding issues. It will certainly be useful to know in advance the base amount of support that a court must award. The guidelines are intended to strike a careful balance between predictability and flexibility and as the case law evolves, we will see to what extent these goals have been achieved.

This manual is intended as a tool for use by practitioners and judges in the months to come, as we settle into the new regime. The articles will take you through the mechanics of the legislation, explaining the more important provisions and raising possible arguments for use in your negotiations or in court. The lawyers, accountants and professors who have generously donated their time and efforts in writing the articles for this binder have been selected from across Canada. They have responded to the request to produce "think-pieces" on how they believe the new legislation will operate. We hope that their commentaries, ideas, practice tips, and criticisms will be of assistance to you as you adjust to life under the guidelines.

The Department of Justice is very grateful to the contributors who have produced exceptional, practical, thought-provoking, and sometimes controversial, material. They are to be commended for their dedication to the profession and our continuing legal education. The views and opinions, as expressed in their papers, however, are their own, and do not necessarily represent or reflect the views of the Department of Justice.

The Department of Justice intends to obtain additional articles, analyzing the case law as it unfolds under the guidelines, and updating the current material. These are interesting times in family law. Stay tuned.

September 1998

June 1997

Federal Child Support Guidelines Reference Manual

Child Support Guidelines Legislation: An Overview

By Philip M. Epstein, Q.C.
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Toronto, Ontario

*This article was commissioned by the Child Support Team,
Department of Justice Canada. The views expressed herein are
solely those of the author and do not necessarily represent the
views of the Department.*

Child Support Guidelines Legislation: An Overview

By Philip M. Epstein, Q.C.

INTRODUCTION

After almost a decade of discussion, study and controversy, the Federal Child Support Guidelines have now been finally enacted and will become law on May 1, 1997. This fundamental change to the way child support is calculated will have a profound effect on divorcing parents throughout Canada, their children, their lawyers and the courts. This paper summarizes the family law changes made by the amendments to the *Income Tax Act*, the *Divorce Act* and the Federal Child Support Guidelines.

THE GUIDELINES PHILOSOPHY

Much of the common law world has turned to the use of guidelines for the determination of child support. Determining child support on a case-by-case method is viewed as subjective, arbitrary and unfair. The purpose of the Guidelines is to help parents, lawyers and judges set fair and consistent child support awards. The federal Guidelines will apply when a child support order is made in a divorce proceeding. Most of the provinces throughout Canada, but not all, are expected to adopt similar guidelines and, accordingly, in cases of separation or when the parents are not married, these child support situations will be governed by provincial law which will, in most cases, be similar or identical to the federal Guidelines. By making the child support system more predictable and offering simpler methods to both determine and update awards, it is hoped that the introduction of the Guidelines will lower legal costs for parents, speed up the resolution of family disputes as they relate to child support issues, create predictability and certainty, encourage early resolution of disputes and reduce the over-burdened courts which are confronted with these cases. Above all, the Guidelines will ensure more consistent treatment of support-paying parents while providing sufficient flexibility to ensure that awards are fair and geared to individual family circumstances.

Under the Guidelines, the parents' financial obligations toward the child are treated independently. The noncustodial parent will contribute according to his or her own income, in most cases without reference to the income of the custodial parent.¹ The Guideline tables, or schedule, stipulate the amount that the noncustodial parent must pay, assuming the average case, where there are no special expenses that are to be taken into account.² Built into the Guideline amount is the expectation that the custodial parent will contribute an appropriate share of his or her own income to meet the costs of raising the child. The fundamental philosophical basis for the

¹ Income of the custodial parent will be taken into account where special or extraordinary expenses are to be considered, the child is over the age of majority, the payor's income is over \$150,000.00, in cases where there is split/shared custody, or an application for an amount different than the Guidelines is made under the undue hardship test. For a more detailed explanation, see those headings in this paper.

² See Special and Extraordinary Expenses, Section 7 of the Guidelines.

Guidelines is that the custodial parent does, in fact, contribute the appropriate amount for the support of the child.³ Thus, the Paras approach for determining child support that was formerly applied in Canada,⁴ whereby the child related expenses were shared proportionately between the parents, is no longer applicable, except in certain specific circumstances.⁵ This is a major change from the way in which child support has been calculated in the past and it has been the subject of much debate. It is important to understand that the Government has chosen this approach and, while there may have been initial reluctance to embrace it widely, the fact is that the Government's economic studies over a long period of time show that custodial parents do contribute appropriate levels of support to their children.

The Guideline amounts are based on studies of average costs of raising children throughout Canada. Accordingly, no adjustment is made for support of children of younger years, as opposed to children of older years, even though most would accept that children in their teens do cost more to raise than children who are infants. The table amounts, being based on average amounts, are expected to yield over child-rearing years appropriate amounts for the average child in the average family.

All child support guidelines need to have some degree of flexibility because not all family needs are the same. The Guidelines attempt to strike a balance between the two imperatives of predictability and flexibility. Accordingly, limited circumstances in which the court may intervene to change the table amounts are provided for in the Guidelines and are covered subsequently in this paper.⁶ The federal Government has established an Advisory Committee to assist it with the implementation of the Guidelines and to make recommendations with respect to changes that will make the system work more efficiently and fairly. Accordingly, while there will be some interregnum period that will make it clear that some changes are necessary, it is to be hoped that the Government is on the right path with these Guidelines and that some small amount of tinkering will ensure a fair and better system than the one that existed prior to the introduction of the Guidelines.

³ See Section 26.1(2) of the *Divorce Act*: "(2) The guidelines shall be based on the principle that spouses have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute to the performance of that obligation."

⁴ (1971), 1 O.R. 130 (Ont. C.A.).

⁵ Such as Special and Extraordinary Expenses, Children Over Age of Majority, Incomes Over \$150,000, Undue Hardship, Shared Custody.

⁶ See subsection 4, 7, 9 and 10 of the Guidelines and subsection 15.1(5) and 17(6.2) of the *Divorce Act* (Bill C-41).

THE INCOME TAX CHANGES

The Government has enacted income tax changes that will come into force at the same time as the Guidelines. Child support paid under a written agreement or court order made on or after May 1, 1997, will neither be deductible to the payor, nor included in the income of the recipient for tax purposes. This fundamental change in income tax law will have a profound effect upon future support agreements or support orders. Although the new tax rules will apply to all new orders or agreements made on or after May 1, 1997, these new rules do not apply to orders made before May 1, 1997 unless:

1. a court order or agreement made on or after May 1, 1997, changes the amount of child support payable under an existing agreement or court order (i.e., there has been a variation of the original amount payable under the previous agreement or court order);
2. the agreement or court order specifically provides that the new tax rules will apply to payments made after a specified date (which cannot be earlier than April 30, 1997); or
3. the payor and the recipient both sign and file a form with Revenue Canada stating that they elect to have the new tax rules apply to payments made after a specified date which, again, cannot be earlier than April 30, 1997.

It is important to note that once the tax treatment of child support payments has been changed, either as a result of an agreement of the parties by way of an election or because there has been a variation of the previous support agreement or order, the parties will not be permitted to return to the old tax rules. The Guideline tables have been calculated on the basis of the new tax rules and are, accordingly, in “net” dollars (that is, they are neither deductible by the payor nor taxable in the hands of the recipient).

Since the new tax changes do not apply to spousal support, spousal support payments that were deductible and taxable will continue to have the same treatment. However, where courts have made an order for support that combines child and spousal support into one amount, courts and consequently, the parties, will be required to distinguish between spousal and child support in orders made on or after May 1, 1997.

Where an amount in a written agreement or court order is not identified as being solely for the support of a spouse, after May 1, 1997, it will be treated as child support for income tax purposes, thereby causing the loss of deduction for the payor. Similarly, where a written agreement or court order provides that certain expenses are to be paid to a third party, those expenses that are not clearly identified as being solely for the benefit of the recipient spouse will also be treated as child support and lose their tax-deductible status.

An interesting change has been made with respect to arrears in cases where total spousal and child support payments made in the year are less than the total amount required for the year to be made under the written agreement or court order. The payments will be first considered to be child support for income tax purposes. Hopefully, this change will provide an incentive for payors to keep up to date, wherever possible, with support orders or agreements, or risk losing the income tax deductions.

In my view, after May 1, 1997, it may not be possible to retroactively adjust the taxation of support by way of an agreement and, accordingly, if parties wish to maintain the same tax regimen that now exists, but still wish to adjust the current level of tax deductible child support to reflect, after tax, the Guideline amount, the parties must do so before May 1, 1997, or the opportunity may be lost.

THE DIVORCE ACT

Bill C-41 was assented to on February 19, 1997, and is entitled, "*An Act to Amend the Divorce Act, the Family Orders and Agreements Enforcement Assistance Act, the Garnishment, Attachment and Pension Diversion Act and the Canada Shipping Act.*" The statute reference numbers in this paper reflect the numbering in the consolidated *Divorce Act*. I intend to highlight and comment only on the more important amendments to that Act and readers with an interest in this area should review the consolidated statute carefully for themselves.

Subsection 2(1) Support Order. A support order has been redefined to mean a child support order, or a spousal support order, or both. Since the passage of the Guidelines, legislation makes combined orders for child and spousal support inappropriate for the reasons set out above.

Subsection 2(1) Child of the Marriage has been redefined, extending the age of a child who may be eligible for support from those under age sixteen to those under the age of majority, unless the child has withdrawn from his or her parents' charge; and the age of majority or over if the child is unable to withdraw from the parents' charge. Provincial law will dictate the age of majority that will apply depending upon the child's residence, and this may vary from province to province. If the child ordinarily resides outside of Canada, eighteen is the operative age. Despite the controversy during passage of the Bill through the Senate, it appears that all of the pre-May 1, 1997 case law concerning a child's inability to withdraw from parental control will remain germane. It is likely that children over the age of majority pursuing a reasonable post-secondary education will continue to be eligible for child support.

Subsection 2(1) Applicable Guidelines is defined in such a way to allow a province's own child support guidelines to apply to the determination of child support in a proceeding or a variation proceeding under the *Divorce Act* if both parents are living in the province at the beginning of the proceeding or the variation. The Federal Child Support Guidelines will apply, however, if the province has not been designated under subsection 2(5) or if the parents are not living in the same province.

At the time of writing, it is clear that Quebec intends to develop its own guidelines to conform to its own priorities and family policies. As well, New Brunswick and Saskatchewan have introduced legislation to establish guidelines. The rest of the Canadian provinces have not yet signalled their determination to either adopt the federal Guidelines or to enact their own.

Paragraph 11(1)(b) of the *Divorce Act* has been replaced by this section, requiring the court to ensure that reasonable arrangements have been made for the support of any children of the marriage, **having regard to the applicable guidelines** (emphasis added) and if such arrangements have not been made, to stay the granting of the divorce until such arrangements are made. This provision may prove to have significant impact as the case law evolves.

Subsection 15.1(3) Section 15.1 empowers the court to order a spouse to pay interim or final child support in accordance with the applicable guidelines. The Guidelines are presumptive both at an interim or final stage and the court is not to depart from the Guidelines unless it is otherwise entitled to do so for reasons later set out in the Act.

Subsection 15.1(5) Notwithstanding the presumptive nature of the Guidelines, the court may award an amount that is different from the amount that would otherwise be determined in accordance with the applicable guidelines if it is satisfied that special provisions in an order, a judgement or a written agreement respecting the financial obligations of the spouses, or the division or transfer of their property, directly or indirectly benefit a child, or that special provisions have otherwise been made for the benefit of the child, and that the application of the Guidelines would result in an inequitable award given those special provisions. Accordingly, there is a clear threshold that must be met before a court may make an award of child support that is different from the applicable guidelines. The fact that the parties have entered into a previous written agreement or there has been a previous adjudication of child support does not prevent the imposition of the new Guideline amounts. However, where the parties have previously resolved the issue of child support and a direct or indirect benefit has accrued to a child, there is a basis for arguing that the new Guidelines should not apply. It is anticipated that the most common argument will be that a benefit has accrued to a child in an agreement to give a spouse exclusive possession of or an interest in a matrimonial home, thereby enabling the child to live in the home to which he or she is accustomed. Other benefits could include the agreement to pay for private school or specific other expenses for the child. It is not, however, every previous judgement or written agreement that will be a bar to the application of the Guidelines and unless the threshold of a benefit having been conferred, directly or indirectly, on a child is met, the court will have no alternative but to apply the Guideline amounts in the future. Even if the threshold is met, the second part of the test requires that the respondent demonstrate that the application of the Guidelines would result in inequitable circumstances, having regard to the previous agreement with respect to those special provisions. It is expected that these cases should be relatively rare. However, since this section clearly will be utilized by one of the parties seeking to avoid the Guidelines, it is anticipated there will be much litigation over this section in the early stages. Those wishing to avoid the Guidelines will develop creative arguments in an attempt to demonstrate that a benefit has been conferred on a child where, in reality, the benefit accrued to the spouse.

Subsection 15.1(6) Where a court awards an amount that is different from the amount that would be determined in accordance with the Guidelines, the court is required to record its reasons for having done so. Presumably, in those jurisdictions that do not have manual reporting or even where there still is such reporting, it will behoove the parties to obtain a transcript of those reasons so that they are available in the event of a subsequent variation. Where the court endorses the record with brief reasons, those must be preserved for the same reasons.

Subsection 15.1(7) A court may award an amount that is different from the amount that would be determined under the Guidelines on consent of both spouses, but only if the court is satisfied that reasonable arrangements have been made for the support of the child. In determining whether reasonable arrangements for the support of the child have been made, the court must have regard to the applicable guidelines and, accordingly, a court cannot simply rubber stamp an agreement between parties with respect to child support. The court will not simply give effect to the consent of the parties, and counsel is well advised to put forward detailed reasons, likely by way of affidavit evidence, as to why the court should adopt an amount that is different from the Guidelines. In the absence of reasonable reasons for departing from the Guidelines, the court ought to reject the consent or require further evidence as to why the consent agreement should be approved by the court.

Section 15.3 This section directs a court to give priority to child support when it is determining an application for both child and spousal support. However, subsection (2) makes it clear that a reduction or termination of child support is a change of circumstances sufficient to justify a variation of a spousal support order. Thus, if the payor cannot pay both the appropriate level of child support and the appropriate level of spousal support at the time that the support is determined, the spousal support can be reviewed later, once the child support obligation is reduced or terminated. This section is intended to reinforce the child-centered approach of the Guidelines and, in fact, to some degree reflects existing case law which tends to give priority to children's needs. The importance of this section cannot be underestimated, however, since it now formally protects spouses who might otherwise be left in poverty or in difficult financial circumstances once child support terminates as their children leave home. This puts the dependent spouse in a much better bargaining position and, presumably, lawyers will recognize this provision for what it is and include a variation provision in agreements that takes effect upon the child support being reduced or terminated. This kind of clause will enable spouses to deal with the future without necessarily having to return to court for a formal variation application.

Giving child support priority also makes it difficult for separating parents to camouflage child support as spousal support in order to take advantage of the tax deduction for spousal support. This will be attempted by some and it could have disastrous consequences for those who do not take into account the future and the potential for a long-term spousal support obligation that was not really intended.

Subsection 17(4) specifies that the criteria for variation of a child support order is a change of circumstances as provided for in the applicable guidelines; that is, an increase in the payor's income will automatically trigger a right to a variation of the support order. Hopefully, this will not cause a flood of annual applications for variation since the more that courts refuse to tinker with the Guideline amounts, the more predictable the result and the more likely that any change in the payor's income will lead the parties to enter into a consent order rather than a new round of proceedings between them.

Subsections 17(6.1) - 17(6.5) Where there is a variation proceeding, these new subsections require a court to make a variation to a child support order in accordance with the Guidelines, but again, the court may award a different amount than in the Guidelines if it would result in an inequitable level of support in light of special provisions in an order, judgement or written agreement or other special provisions have been made directly for the benefit of a child. In this regard, this section is consistent with the provisions in 15.1(5) and treats a previous agreement or court order in the same fashion. To reiterate, to obtain an amount different than in the Guidelines, the applicant or respondent must meet the two-step test of satisfying a court that there are special provisions that benefit a child in the previous agreement or court order and, also, that the Guidelines would, therefore, result in an inequitable amount of support.

Section 19 of the Act allows the court to make a provisional order to vary a child support or a spousal support order when the respondent in the application is ordinarily resident in another province. The provisional order only has legal effect if it is subsequently confirmed by a court in the jurisdiction in which the respondent is ordinarily resident, pursuant to Section 19. In accordance with the Guidelines philosophy, the changes to Section 19 require a court making an order, confirming or refusing confirmation of a provisional order, to do so in accordance with the Guidelines.

Paragraph 20(3)(b) Enforcement. The changes to this paragraph clarify that a *Divorce Act* order may be enforced in the same manner as an order of the provincial court, including in the manner specified in a reciprocal agreement for enforcement between the province and a jurisdiction outside Canada. This amendment was included at the request of Saskatchewan since a recent Saskatchewan case had decided that the *Divorce Act* could not be enforced pursuant to a reciprocal agreement for enforcement between the province and a jurisdiction outside Canada. This amendment corrects that interpretation of the law.

Subsection 20(3) Variation of Orders. This subsection confirms the existing law that a *Divorce Act* order can only be varied in accordance with the provisions of the *Divorce Act* and should end the practice whereby provincial courts and enforcement agencies in a few jurisdictions have taken the position that they have jurisdiction to vary *Divorce Act* support orders in the course of a maintenance enforcement or related proceeding, such as by reducing the amount of support payable. This amendment also ensures that variations of *Divorce Act* orders are made in accordance with the provisions of the Act.

Section 26.1 This section gives the Governor in Council authority to establish child support guidelines. Subsection 2(5) will also allow the Governor in Council to designate a province for the purposes of the definition of applicable guidelines if the province has established comprehensive guidelines that address the subjects outlined in the section. This standard ensures that provincial guidelines are a complete code that can stand in the place of the federal Guidelines.

Subsection 26.1(2) This subsection states:

“(2) The guidelines shall be based on the principle that spouses have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute to the performance of that obligation.”

After the Senate debate on the Act, this section was added to reaffirm the principle that, notwithstanding that the table amounts only look to the income of the payor, spouses still have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute.

Section 28 This new section ensures that the operation of the new Guidelines will be monitored by the Department of Justice Canada and will be reviewed within five years. This will give the Department, the family law bar, parents across the country and the courts an opportunity to comment on the fairness and efficiency of the new system.

FEDERAL CHILD SUPPORT GUIDELINES

The Federal Child Support Guidelines not only set out the objectives of the Guidelines, but in a much more detailed fashion than the *Divorce Act*, set out the rules that courts must apply in determining the quantum of child support. It is to be noted that although the rules are more exhaustive than those set out in the *Divorce Act*, they are subject to change by the Governor in Council. It is anticipated that these Guidelines will be monitored closely by the Advisory Committee and the Department of Justice Canada and that changes needed to reflect fairness, equity and consistency will be made from time to time.

Because of the importance of the Guidelines, a section-by-section analysis is undertaken in this paper.

OBJECTIVES

Section 1 The objectives of the Guidelines are to create fairness, reduce conflict and tension, improve the efficiency of the legal process, provide guidance to the parties and to the courts, encourage settlement, and ensure consistent treatment of spouses and children in similar circumstances. It is suggested that the Guidelines must be closely adhered to in order to meet these laudable objectives.

Definitions

Subsection 2.(1) The interpretation section of the Guidelines makes it clear that under subsection 2(3) where, for the purposes of the Guidelines, any amount is to be determined on the basis of specified information, the most current information must be used. This will hopefully put an end to the practice of people completing financial statements based on the previous year's income tax returns or other stale-dated information. It will require parties who fill out financial statements with respect to their income to calculate and provide information regarding their *current* income, as opposed to past performance.

AMOUNT OF CHILD SUPPORT

Presumptive Rule

Subsection 3.(1) The amount of child support for children *under* the age of majority is the amount set out in the Guideline table, plus any additional amounts for special or extraordinary expenses. Where the child is the age of majority or over, however, the amount of child support is either the amount determined under the Guidelines as if the child were under the age of majority or, only if the court considers that approach to be inappropriate, the amount that it considers appropriate, having regard to the conditions, means, needs and other circumstances of the child and the financial ability of each spouse to contribute to the support of the child. Accordingly, where the child is of the age of majority or older and the spouse is still entitled to receive child support, then it will either be the Guideline amount or the amount determined by applying the old *Paras*⁷ principle. Accordingly, in cases where the child is the age of majority or over, it may be necessary to examine the financial circumstances of both parties and the needs of the child before the appropriate amount can be determined.

Applicable Table

The applicable Guideline table is the table for the province in which the payor *spouse* ordinarily resides at the time of the application for child support or for a variation order. If, however, the spouse against whom an order is sought resides outside of Canada, or if the residence of that spouse is unknown, the table for the province where the other spouse ordinarily resides will be applicable. (This is because the Tables are calculated with reference to the tax rates of the province in which the payor resides.) Thus, the actual residence of the child is not a factor for determining the appropriate table.

⁷ (1971), 1 O.R. 130 (Ont. C.A.).

Incomes Over \$150,000

Only two percent of Canadians earn over \$150,000 per year and, accordingly, the Guidelines will quite easily cover the vast majority of Canadians without the need for significant adjustment to the table amounts. Where, however, payor spouse's income exceeds \$150,000, the amount of child support will be the amount determined under the Guidelines or, if the court considers that amount to be inappropriate, in respect of the first \$150,000, the amount set out in the Guidelines, and with respect to the balance of the spouse's income, the amount that the court considers appropriate, having regard to the conditions, means, needs and other circumstances of the children who are entitled to support and the financial ability of each spouse to contribute to the support of the children, taking into account the special or extraordinary expenses set out in Section 7. Accordingly, it seems to this writer that in cases where the payor's income is more than \$150,000, one will again resort to the *Paras* principle in order to determine the appropriate level of child support. Thus, that will make relevant the income of both parties and the needs of the child.

Spouse in Place of a Parent (*IN LOCO PARENTIS*)

Where a spouse against whom a child support order is sought stands *in loco parentis* to a child, the amount of the child support order is the amount the court considers appropriate, having regard to the Guidelines and any other parent's legal duty to support the child. Accordingly, in cases where the payor stands *in loco parentis* and there are no other support payors for the child, the Guideline amount will likely apply. This section, however, does require the court to take into account the other parent's legal duty to support the child and, again, it seems to this writer that in cases of *in loco parentis* the *Paras* principle, again, may hold sway.

Medical and Dental Insurance

Just before final passage, a new clause was added to the Guidelines, requiring that where medical or dental insurance coverage is available to either spouse through their employment, or otherwise, at a reasonable rate, the court may order that that coverage be acquired or continued. It is anticipated that this will be a common occurrence and is in addition to the Guideline amount. It is important to note that the cost of additional coverage for the child may be shared as a special expense {paragraph 7(2)}.

Special or Extraordinary Expenses

Section 7 It is in this area that there will likely be the most controversy and the most litigation. In an ideal world, Guideline amounts would have been established that would have taken into account special or extraordinary expenses by some formula approach, but this would have increased the table amounts. The development of the federal Guidelines has not followed that course and accordingly, special or extraordinary expenses are treated separately in this section. Therefore, one first determines the Guideline amount. Then, upon either spouse's request, an amount may be further ordered to cover certain expenses or a portion of those expenses, taking into account the necessity of the expense in relation to the child's best interests and the reasonableness of the expense. These expenses are set out in Section 7 of the Guidelines and, because of their importance, are reproduced in full:

“7(1) In a child support order the court may, on either spouse’s request, provide for an amount to cover the following expenses, or any portion of those expenses, taking into account the necessity of the expense in relation to the child’s best interests and the reasonableness of the expense, having regard to the means of the spouses and those of the child and to the family’s spending pattern prior to the separation:

(a) child care expenses incurred as a result of the custodial parent’s employment, illness, disability or education or training for employment;

(b) that portion of the medical and dental insurance premiums attributable to the child;

(c) health-related expenses that exceed insurance reimbursement by at least \$100 annually per illness or event, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses;

(d) extraordinary expenses for primary or secondary school education or for any educational programs that meet the child’s particular needs;

(e) expenses for post-secondary education; and

(f) extraordinary expenses for extracurricular activities.”

Invariably, these expenses will be referred to as the “add-ons.” In order to determine whether add-ons should be paid, the court must look historically at the family and determine both the necessity and the reasonableness of the expense, having regard to the ability of the parents to pay, the ability of the child to contribute and the historical spending pattern prior to separation. It will be easier for the custodial spouse to argue that the noncustodial spouse should continue to contribute to private school where the child has already been enrolled in private school for a number of years. It will be much harder to argue for a private school add-on where the child has never attended private school previously. It may make a difference as to whether the siblings attended private school and it will obviously make a difference if the income levels are sufficient to afford this kind of expense. However, one cannot underestimate the importance of having regard to the issues of necessity, reasonableness, and the historical spending pattern.

Undoubtedly the most common add-on to be claimed will be the child care expense for the child. The parents will frequently be called upon to proportionately contribute to this expense. Note that child care expenses need neither be special nor extraordinary, but must be incurred as a result of the custodial parent’s employment, illness, disability, education or training for employment. Accordingly, a stay-at-home mother who is neither employed, ill, disabled, seeking education nor in training for employment cannot include a child care expense. In

addition, remember that in calculating the expenses to be shared, any income tax deduction must be taken into consideration.

Paragraphs 7(1)(b) and (c) above are self-explanatory, but (d) requires some further comment. “Extraordinary” in that subsection means extraordinary in relation to the average child, as does “extraordinary” in paragraph (f). University expenses will not have to be unusual, or even extraordinary, to qualify for an add-on claim, but private school may be an extraordinary expense if the child, as indicated above, has historically gone to private school. Summer camp, for example, will likely qualify under paragraph 7(1)(f) even though, to many people, summer camp might not be considered extraordinary. However, for the average Canadian child, summer camp is an extraordinary expense. Regular extracurricular activities probably do not qualify under the heading of extraordinary but, obviously, an extracurricular activity such as gymnastic training for an Olympic hopeful would meet the test. Tutors or special training for children with special needs clearly fall under paragraph 7(1)(d).

Under subsection 7(2), however, the guiding principle in determining the amount of the additional expense is that it is to be shared by the spouses in proportion to their respective incomes after deducting from the expense the contribution, if any, from the child. Accordingly, where add-ons are claimed, both spouses’ incomes will have to be examined in determining the proportionate contribution. Where the child is the beneficiary of a trust or could make a contribution through part-time or summer employment, this must also be taken into account. In addition, under subsection 7(3), subsidies, benefits or other income tax deductions or credits relating to the expense must also be taken into account.

It is important to note that in determining the noncustodial parent’s income for the purposes of calculating that spouse’s contribution to the add-ons, the amount of spousal support paid to the other spouse must be deducted from that person’s income, but not the child support. When calculating the other spouse’s contribution, one takes into account the amount of spousal support received but not the amount of child support received (because that child support covers the average needs and not the extraordinary/special expenses).

Split Custody

Section 8 Where each spouse has custody of one or more children, the amount of child support is the difference between the amounts that each spouse would otherwise pay under the Guidelines. Accordingly, if the husband is required to pay to the wife \$800 for the daughter that resides with the wife and the wife is required to pay under the Guidelines \$700 for the son who resides with the father, the difference is \$100, which amount is payable by the father to the mother.

Shared Custody

Section 9 This section has been the subject of much controversy and will likely attract much litigation. It has gone through various drafts and in its final form, directs that where a spouse exercises a right of access to or has physical custody of a child for not less than *forty percent of the time over the course of a year*, the amount of the child support order must be determined by taking into account the Guideline amount, the increased costs of shared custody arrangements and the conditions, means, needs and other circumstances of each spouse and of any child for whom the support order is sought. There will be many parents who quickly conclude that they are better off if they reach the threshold of forty percent because at least the court will then have some discretion at looking at the appropriate amount of child support. This may, unfortunately, lead to litigation in which parties seek more time with the child, not for the purposes of being with the child, but to reach that forty percent threshold. Ultimately, where the forty percent threshold is reached, it again appears to this writer that the *Paras* principle will apply and clearly, judges will have discretion to adjust the amounts to reflect how the shared custody costs impact on both parents.

Undue Hardship

Section 10 This is another provocative section which will be vigorously litigated, in my view. It will be utilized by those wishing to pay less or receive more than the Guidelines provide. On either spouse's application, a court may award an amount that is different from the amount under the Guidelines if the court finds that the spouse making the request, or if a child in respect of whom the request is made, would otherwise suffer undue hardship.

Undue hardship is not simply a phrase that is interpreted in a vacuum. The Guidelines set out circumstances that may cause undue hardship, but they are not exhaustive. Those included in the Guidelines are as follows:

“(2) Circumstances that may cause a spouse or child to suffer undue hardship include the following:

(a) the spouse has responsibility for an unusually high level of debts reasonably incurred to support the spouses and their children prior to the separation or to earn a living;

(b) the spouse has unusually high expenses in relation to exercising access to a child;

(c) the spouse has a legal duty under a judgment, order or written separation agreement to support any person;

(d) the spouse has a legal duty to support a child, other than a child of the marriage, who is

(i) under the age of majority, or

(ii) the age of majority or over but is unable, by reason of illness, disability or other cause, to obtain the necessities of life; and

(e) the spouse has a legal duty to support any person who is unable to obtain the necessities of life due to an illness or disability.”

Creative counsel may come up with other circumstances that may cause a spouse or a child to suffer undue hardship in a particular case, but the undue hardship test does not give relief unless the applicant also meets the threshold of what is called *the standard of living test*. Even if there is a determination of undue hardship, relief from the Guidelines must be denied by the court if it is of the opinion that the household of the spouse who claims the undue hardship would, after determining the amount of child support under the Guidelines, have a higher standard of living than the household of the other spouse. In comparing standards of living for the purpose of this section, the court may use the comparison of household standards of living test set out in Schedule II of the Guidelines. It is thought that the courts will, in the vast majority of cases want to resort to the standard of living test set out in Schedule II since this test permits the parties to plug in numbers on the schedule and, either by calculating it by hand or using a widely available computer program, the standards of living of the two families can be compared. Note that if there is to be a comparison of the household standards of living, then incomes of significant others living in the household, such as boyfriends, girlfriends or new spouses, will be taken into account, as will any income of the children. The court is not required to resort to only the standard of living test set out in Schedule II, but to use any other test will require a lengthy evidentiary hearing and the standard of living test is an attempt by the draft-persons to avoid the courts having to embark upon that kind of process.

Even where the court awards a different amount of child support under the undue hardship test, it may specify in the child support order a reasonable time for the satisfaction of any obligation arising from circumstances that cause undue hardship and the amount payable at the end of that time. For example, one of the grounds for undue hardship is that the spouse has a responsibility for an unusually high level of debt reasonably incurred to support the family. It may be envisaged by the court that that debt would be retired in three years based on payments of, say, \$500 a month and, accordingly, at the end of that three-year period, it may require the payor to resort to the Guideline amount.

As is reflected in the *Divorce Act*, where the court makes a child support order in a different amount under the undue hardship test, it must record its reasons for doing so and counsel must be sure to obtain a copy of those reasons for a later variation application.

ELEMENTS OF A CHILD SUPPORT ORDER

Information To Be Specified In Order

“Section 13. A child support order must include the following information:

- (a) the name and birth date of each child to whom the order relates;*
- (b) the income of any spouse whose income is used to determine the amount of the child support order;*
- (c) the amount determined under paragraph 3(1)(a) for the number of children to whom the order relates;*
- (d) the amount determined under paragraph 3(2)(b) for a child the age of majority or over;*
- (e) the particulars of any expense described in subsection 7(1), the child to whom the expense relates, and the amount of the expense or, where that amount cannot be determined, the proportion to be paid in relation to the expense; and*
- (f) the date on which the lump sum or first payment is payable and the day of the month or other time period on which all subsequent payments are to be made.”*

VARIATION OF CHILD SUPPORT ORDERS

Circumstances for Variation

Section 14 The basis for a variation of a support order established by the Supreme Court of Canada in *Willick v. Willick*,⁸ *L.G. v. G.B.*⁹ and other recent cases has been legislatively overridden by the Guidelines. The coming into force of the Guidelines on May 1, 1997, permits any person with a child support order to apply for a variation with respect to any order made before May 1, 1997. Accordingly, it will not be necessary for those who have an agreement or order before May 1, 1997, to prove that there has been an unforeseen material change of circumstances as set out in *Willick*. For orders after May 1, 1997, where the amount of child support includes a determination made in accordance with the applicable table, any change in circumstances that would result in a different child support order entitles the applicant to bring a variation application. Where the amount of child support does not include a determination made in accordance with a table, any change in the conditions, means, needs or other circumstances of

⁸ (1994), 6 R.F.L. (4th) 161 (S.C.C.).

⁹ (1995), 15 R.F.L. (4th) 201 (S.C.C.).

either spouse or of any child who is entitled to support also entitles the applicant to bring a variation application.

The Guidelines do not provide an indexing provision. Support is calculated based on the table and based on the income of the payor from time to time. Parties may well agree to take themselves out of the Guidelines by entering into an agreement which fixes a level of support similar to the Guidelines and is thereafter indexed to the Consumer Price Index. Where, however, agreements are incorporated into court orders or where parties resolve their differences through a court order, consent or otherwise, the Guidelines will apply and adjustments will have to be made based on a change of income of the payor.

INCOME

Determination of Income

Section 15 It is not possible to determine the amount to be paid under the tables unless one can first ascertain the income of the payor and sometimes the recipient as well. Parties are free to agree in writing as to the annual income of a spouse, but the court is required to consider whether the amount is reasonable, having regard to the income information provided under Section 21 of the Guidelines (See below).

Calculation of Annual Income

Section 16 A spouse's annual income is determined using the sources of income set out under the heading "Total Income" in the T1 General form issued by Revenue Canada, as adjusted in accordance with Schedule III of the Guidelines. Reference must be had to this Schedule in order to determine the real income to be used for the calculation of the Guidelines support amount. Schedule III may have a significant impact and it should be carefully reviewed by practitioners when calculating income.

Pattern of Income

Section 17 There will be cases where the T1 General form does not indicate the fairest amount of the annual income of the payor. Some people in Canada earn a great deal of money, but show no income on their income tax returns. Other parties may resort to income splitting or a diversion of income in order to decrease the amount that shows up on their return. The court may resort to the provisions of Section 17 to determine the real annual income of the spouse, and may look at the three most recent taxation years, to average same over the past three years, and may take into account nonrecurring amounts and nonrecurring losses.

Shareholder, Director or Officer

Section 18 Where the spouse is a shareholder, director or officer of a corporation and the court is of the view that the spouse's annual income as shown in the T1 General form does not fairly reflect all of the money available to the spouse, the court may look at the spouse's pre-tax income of the corporation and an amount commensurate with the services that the spouse provides to the corporation, provided that the amount does not exceed the corporation's pre-tax income. Accordingly, recipients of child support will want to carefully examine the T1 General

form, but also ask the appropriate questions in order to determine whether other income should be taken into account in determining the appropriate income and, therefore, the appropriate table amount. Applicants for child support will, therefore, have to ascertain whether the spouse is a shareholder, director or officer of a corporation and determine what the pre-tax income of that corporation is or the value of services provided to the corporation by the payor. Not every shareholder, director or officer will be entitled to access the pre-tax income of a corporation. Simply being a shareholder, director or an officer will not necessarily have an impact on the payor.

Adjustments to Corporate Income

In determining the pre-tax income of a corporation, all amounts paid by the corporation as salaries, wages or management fees, or other payments or benefits, to or on behalf of persons with whom the corporation does not deal at arm's length must be added to the pre-tax income unless the spouse establishes that the payments were reasonable in the circumstances. For example, if the noncustodial father employs his new wife in his corporation and pays her a salary not commensurate with her work, or perhaps she does not work in the corporation at all, the amount paid to the new wife would be added back into the corporation's income in order to determine the pre-tax income of the corporation. This is an anti-avoidance scheme in order to try to ensure that the income being calculated for the Guideline amount is the real income of the payor and not a fictitious income stated by the payor in order to reduce the payor's obligation.

Imputing Income

Section 19 empowers the court to impute income to a spouse as it considers appropriate in the circumstances. These circumstances are set out in paragraphs 19(1)(a) through (i) and further reference should be had by the reader to those sections. Of particular interest is paragraph 19(1)(a), where a spouse may be intentionally under-employed or unemployed. The utilization of this section by the courts will enable a table amount to be set even where the respondent does not demonstrate any income, or where the income declared by the payor is artificially low. Paragraph 19(1)(e) will allow the court to look at the asset position of the spouses and if assets are not being reasonably utilized to generate income, the court may impute income to the holder of that property. For example, if a spouse holds a significant stock portfolio in non-dividend paying stocks, the court could consider that the amount of the stock portfolio could, instead, generate a reasonable amount of interest and impute further income to the spouse holding the stock portfolio. Paragraph 19(1)(f) will allow the court to impute income where the spouse has failed to provide income information when the spouse was under a legal obligation to do so. This provision should act as an incentive to spouses to provide up-to-date and appropriate financial information or run the risk that income will be imputed because of their failure to provide such information.

INCOME INFORMATION

Obligation of Applicant

Not every spouse applying for a child support order must provide income information. That will only occur where the child support applicant seeks special or extraordinary expenses, where there is a split or shared custody situation, where one of the children is over the age of majority, the payor's income is over \$150,000 or there is a submission of undue hardship. In these cases, Section 21 sets out the detailed information that the spouse must provide, including detailed income tax information, notices of assessment, statements of earnings from employers, financial statements of companies in which a spouse has control and other financial data.

Obligation of Respondent

Where a spouse is served with an application for child support and his or her income information is necessary to determine the issue, the respondent must similarly provide the income information set out above.

Failure to Comply

Where a spouse fails to comply with Section 21 and fails to provide the income information, the spouse may apply to have the matter heard without the information or an order may be obtained to have the other spouse comply with the information requirements.

Adverse Inference

Where the income information is not provided, the court is entitled to draw an adverse inference against the spouse who failed to comply and impute income to that spouse as the court considers appropriate, providing a powerful incentive for parties to comply properly with the income information requirements.

Failure to Comply with Court Order

In addition, where a spouse fails to comply with an order for income information, the court may strike out pleadings, make a contempt order or take other steps that would significantly disadvantage the respondent.

Continuing Obligation to Provide Income Information

This is one of the more interesting sections of the Guidelines. Pursuant to subsection 25(1), every spouse against whom a child support order has been made must, on the written request of the other spouse, not more than once a year after the making of the order, provide the income information referred to in subsection 21(1) for any of the three most recent taxation years for which the spouse has not previously provided the documents. This significant change in the legislation does away with the concept of trying to create a clean break between parties and put distance between them once a separation or divorce has taken place. It is designed to ensure that children's support awards are kept up-to-date and, given the framework of the Guidelines, they can only be kept up-to-date if appropriate and timely income information is provided.

Accordingly, where the parties do not, on a consensual basis exchange information, a spouse whose income is relevant to determine the amount of a child support order can be required on a

yearly basis to provide income information. In cases where a spouse against whom a child support order is sought does not have to pay child support because his or her income is below a minimum level, that spouse must as well provide income information on a yearly basis. A failure to comply with a request for information triggers application of the same consequences to the defaulting spouse as set out in sections 21 and 24 of the Guidelines.

CONCLUSION

The Guidelines have been developed carefully, with much thought and attention. They are, however, in their infancy and will be subject to interpretation by the courts across Canada. As time goes by, their interpretation will become clearer and the parties will be able to rely on court interpretations of these Guidelines to order their affairs in a more certain fashion. Even in the absence of a body of jurisprudence, however, they are a considerable step forward in the development of the law of child support. It is to be hoped that the courts will both interpret these Guidelines and apply them in the manner in which they were intended. Children, their parents, the court system and the general public will all benefit from certainty and less conflict in this area. It is to be hoped that the Guidelines will play a major role in more effective dispute resolution in the family law arena.

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Federal Child Support Guidelines Reference Manual

Tax Changes and the Child Support Guidelines

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Tax Changes and the Child Support Guidelines

By Professor Nicholas Bala

INTRODUCTION

The changes in the tax treatment of child support are among the most controversial and important aspects of the reforms that will come into effect on May 1, 1997. It seems likely that the tax changes will have as great an effect on practice in this area and on quantum of child support as the introduction of the Guidelines. The tax changes will take effect throughout Canada, including provinces like Quebec that will not adopt the federal Guidelines, and will affect orders under provincial and territorial child support legislation that are not directly affected by the Guidelines. The tax changes are timed to coincide with the introduction of the Guidelines and the two have been politically linked. However, the tax changes are found in a separate legislative package and have been the subject of a different process of policy development.

The development of the Guidelines was influenced by family law practitioners, while the process and policy basis for the tax changes was quite different. The child support Guidelines are intended to increase the amounts of money available for support, but in many cases the effect of the tax changes, will be to reduce the amount of money available for the support of children.¹ There are, however, sound policy reasons for the tax changes, and for most low income custodial parents and their children, the increase in the amounts of government support through tax system with the introduction of the National Child Benefit System will more than offset any losses from the tax changes.

This paper offers a discussion of the policy background to the tax changes, an analysis of the principal amendments, and some suggestions for family law practitioners and judges. This paper only discusses the more salient features of the tax changes, and readers may consult the full text of the legislation and of the Explanatory Notes offered by the Department of Finance Canada, appended to this paper.² Some portions of the analysis and advice in this paper are speculative, and readers should form their own opinions about the matters discussed.

¹ Analysis of 1991 based data indicates that the combined effect of the tax changes and the Guidelines is to make 77 percent of recipients better off, while the current regime is more favourable for the other 23 percent. See Glenn Feltham & Alan MacNaughton, "The New Child Support Rules and Existing Awards: Choosing the Best Tax and Family Law Regime" (1996), 44(5) Can. Tax. J. It is, however, clear that amounts of child support ordered have risen significantly since 1991, in part due to the increased awareness of the inadequacy of child support payments; judges and lawyers have become more aware of this pressing social and legal problem in part as a result of the debate and discussion of policy initiatives related to the introduction of Guidelines. An analysis of 1996 or 1997 data on the combined effect of the Guidelines and tax changes would produce a lower rate of situations that will be improved by these two very different, fundamental changes.

² Bill C-92, *Income Tax Budget Amendments Act, 1996* introduced April 9, 1997.

THE CHANGES IN A NUTSHELL

The essence of the new tax regime is that for agreements and orders made on or after May 1, 1997, child support will no longer be included in the income of the recipient under section 56 of the *Income Tax Act*, and will not be deductible from the income of the payor under section 60. Spousal support will continue to be included in income of recipients under section 56, and deducted by payors under section 60.

Support paid pursuant to orders or agreements made prior to May 1, 1997 will, in general, continue to be deducted and included. The new scheme has provisions that help distinguish child and spousal support, though there may be some flexibility for the parties to characterize payments in the most advantageous fashion.

THE POLICY CONTEXT

When the tax regime of deduction for the payor and inclusion in income for the recipient of child and spousal support was introduced in 1942, divorce was relatively rare and the scheme served as an effective government subsidy to those who were separated. The introduction of this regime was intended to “subsidize divorcing families,” recognizing that divorce entails the added cost of maintaining two households instead of one. In 1942, virtually all payors had substantially higher incomes and higher tax rates than recipients, and a significant subsidy was generated.³ In most cases, if properly “grossed up” the deduction could be used to fully compensate recipients for the taxes they paid on the support and leave enough to provide more support than would otherwise be available.

By the 1990’s this tax regime was facing sustained political and legal attack. While the Supreme Court of Canada in *Thibaudeau v. R*⁴ rejected a constitutional challenge by recipients of child support as discriminatory on the basis of gender or status as a divorced parent, there were clearly problems with the system. The public attack focused primarily on the perception that the tax scheme was unfair to women and children, and contributed to their impoverishment.

Some of the public criticism of the regime may be ill-informed, but this reflected the complex nature of the scheme, and the fact that it does not always benefit children. One highly publicized problem, especially raised by feminist critics of the legal system, was that some lawyers and judges may not have been adequately “grossing up” the recipient’s need for child support to take account of the tax that a recipient has to pay. This problem was (hopefully) less widespread as lawyers and judges became better informed about the issues and computer programs simplified the calculations, though it continued to be a problem for those without adequate

³ When enacted in 1942, the policy discussion focused exclusively on subsidizing the husband-payor, a man who was bearing the expense of supporting two households. By the 1990’s the discourse tended to characterize it as a “subsidy” to the “divorced family” or the “children of the divorce,” though in fact it was still received by the payor.

⁴ (1995), 12 R.F.L.(4th) 1 (S.C.C.).

representation. Recipients of support also complained about the practical difficulties in having to pay taxes on money that had already been received and spent on their children.

Another serious difficulty with the scheme is that for an increasingly large number of cases, the recipient's marginal income tax rate is the same or higher than the payor.⁵ In these cases there is no tax "savings" to share, and there is actually a "tax penalty" when the recipient has a higher tax rate.

From a social policy perspective, the most damaging criticism is one that was rarely mentioned in public discussion, namely that the major portion of the tax subsidy from the inclusion/deduction scheme goes to a relatively small number of families, where the payor (usually the man) has a high income and tax rate, and the recipient (usually the woman) has a low income and tax rate. The decline in the number of "traditional" families (with this pattern of income differential and hence tax rate differential) and the increase in women's incomes made the deduction/inclusion regime increasingly less appropriate. Combined with the recent flattening of the tax rates, these changes reduced the value of the existing regime and actually made it socially inequitable.⁶

In the face of these problems, the federal government had a number of alternatives. Some divorce lawyers advocated an election as to tax treatment for divorcing families, allowing a joint decision as to whether to adopt an inclusion/deduction scheme or to have a no tax consequences regime. This proposal would have retained a situation where the most gain would have gone to families with the greatest income disparity.⁷ Another reform proposal would have been to have some form of tax credit scheme for divorcing families where support is being paid. But all of these proposals were rejected, at least in part because of a desire to channel the "divorce subsidy" to poor children.

⁵ Evidence in *Thibaudeau* indicated that the recipient has a higher marginal tax rate in one third of cases. When taking account of the new Child Tax Benefit scheme and its implicit tax rate for custodial parents, the cases where there is no tax subsidy has risen to over half of all cases; see discussion in Feltham and MacNaughton, *supra* n. 1.

⁶ Some critics of the proposed tax changes seem to have ignored this point. For example, Ross Finnie, "An Evaluation of the Tax Changes in the Government's Proposed Child Support Package" (1996), 18 R.F.L.(4th) 171 writes that it will be "the lowest income custodial households who would be hit the hardest by the tax change, since they enjoy the greatest (potential) benefits under the current system (due to the low tax rates they face)..." [at 173]. Not only does this assume that the payor will pass on the benefit of the tax savings to the low income recipients (sometimes? always?), but it also assumes that the payor has a higher tax rate than the recipient. Finnie also ignores the progressive effect changes to the Working Income Supplement and Child Tax Benefit.

⁷ See e.g., L. Wolfson, "Reflections on *R. v. Thibaudeau*" (1995), 13 Can Fam. L.Q. 165.

The total tax cost of the inclusion/deduction scheme for child support in 1996-97 is estimated at \$240m for the federal government, and another \$170m for the provinces.⁸ Since the new regime will only apply to child support orders or agreements made or varied from May 1, 1997, in 1997-98 the increase in federal revenue from the change is estimated to be \$15m, and another \$10m for the provinces. The federal government pledged in the 1996 budget to spend \$250m more on the increase in the Working Income Supplement tax credit from \$500 a year to \$1,000 a year per family, to be phased in from July 1, 1997 to July 1, 1998. In the 1997 federal budget a new National Child Benefit System was announced that will incorporate and augment the amounts available under the Working Income Supplement and the Child Tax Benefit. These changes will help all low income families, which includes many low income custodial parents and their children.⁹ Eligibility of custodial parents for these government tax-based income-gearred programs, including the Working Income Supplement and the Child Tax Benefit, will also be increased by the removal of child support from taxable income of custodial parents.

From the point of view of overall tax expenditures and combating child poverty, the elimination of the tax subsidy to separated families, and the use of this new revenue combined with other revenues as the basis for an increase in support for all poor families with children is sound social policy.¹⁰ While the changes in the tax treatment of child support combined with the creation of the new Canada Child Tax Benefit system focuses government spending on those in greatest need and makes social policy sense in terms of focusing social expenditures on children in greatest need, one can understand that separated parents, and the professionals who work with them, may not appreciate this.¹¹

⁸ While the federal government has pledged to use the increased revenue from the elimination of this deduction for child poverty, the provinces have not yet all made similar commitments, though the new National Child Benefit System may involve a "reinvestment framework" that will result in increased provincial expenditures.

⁹ The public announcements focus on increasing assistance to the working poor, but more accurately this is the poor who are not in receipt of social assistance (or welfare). That is, low income single parents who are supported by spousal and child support are treated in the same way as "working poor," and will get the benefit of these new programs.

¹⁰ From a policy perspective one might ask if there could not have been schemes to both subsidize the working poor with children and children of divorce, but this may not have been politically possible.

¹¹ Indeed, one might ask why the tax subsidy found in the tax treatment of spousal support - the retention of the deduction/inclusion scheme - continues. There is, however, no political pressure to change this. In situations where spousal support is ordered there is usually a significant difference in income and tax rates between the payor and recipient, making it more likely that there will be a divisible subsidy.

WHEN THE TAX CHANGES COME INTO EFFECT - “COMMENCEMENT DAY”: SECTION 56.1(4)

The concept of the “commencement day” - defined in section 56.1(4) - is central to the new scheme. Any child support payment made pursuant to an order or agreement with a “commencement day” on or after May 1, 1997 will not be included in the income of the recipient under section 56(1)(b) or deducted from the income of the recipient under section 60(b).

This definition provides that for child support paid pursuant to an order or agreement made before May 1, 1997 there is no commencement date, and hence continued inclusion and deduction *unless*:

- (i) the payor and recipient file a joint election [Form T 1157] with Revenue Canada that the new rules will apply; this election must specify a commencement day that is on or after May 1, 1997; once made, an election cannot be revoked; or
- (ii) an order or agreement is varied on or after May 1, 1997 to change the amount of child support payable under a previous order or agreement; the commencement day is the first day on which the new payment is to be made; or
- (iii) a “subsequent order or agreement is made” after April 1997 which has the effect of changing the total amount of child support payable; the commencement day is the first day that such payments are due; or
- (iv) the pre-May 1, 1997 order or agreement specifies a day on or after May 1, 1997 that the new tax rules will apply; the day specified will be the “commencement day.”

Under subsections 56(1)(b) and 56.1(4)(b)(ii) & (iii), a post-April 1997 order or agreement may retroactively specify a commencement day for the new payments between May 1, 1997 and the date of the variation, thereby changing the tax treatment of some (or all) post-April 1997 payments.¹² A strong argument by recipients can be made for this type of retroactive variation if there are significant delays in resolving variation applications made on or after May 1, 1997, especially if the delay is attributable to conduct of the payor.

A change in only the amount of spousal support to a pre-May 1, 1997 agreement or order will not affect the tax status of the child support payments.

¹² See Glenn Feltham, “Change in taxation of support requires scrutiny” Lawyers Weekly, Feb. 28 1997, p. 11.

BACKDATING ORDERS & AGREEMENTS PRIOR TO DECEMBER 31, 1998: SUBSECTIONS 56.1(3) & 60.1(3)

In general, where an agreement or order is made after April 30, 1997, the commencement day is the date that it is “made” [section 56.1(4)(a)].

However, there continues to be a “prior payments” provision. To qualify for the deduction/inclusion regime, the rule has always required that support payments be periodic and pursuant to an order or written agreement. The “prior payments” provision allows the inclusion and deduction of voluntary payments made before the date of an order or agreement. This may also apply where payments are made before May 1st and the date of the order or agreement is post-April 1997. Under section 56.1(3) and section 60.1(3), if the parties separate before May 1, 1997 *and* any payment was made before that date, an original order or agreement made before the end of 1998 which specifies that those payments were made pursuant to that order or agreement, will be “deemed ... to have been made on the day which the first such amount was received.” The effect of this is that the entire agreement or order can be treated for inclusion/deductibility purposes to be a pre-May 1, 1997 agreement or order and the amounts can be included in the income of the recipient and deducted from the income of the payor. This “backdating opt-out” of the new tax regime will apply to all payments made pursuant to such an agreement or order. This will include both the payments made before the agreement or order, and those made after, unless there is a subsequent joint election, a specific setting of a post-April 1997 “commencement day” for child support, or a subsequent variation that results in a change in the amount of child support payable. However, if the order or agreement made after April 1997 provides that a different amount of child support than the last payment received by the recipient before May 1997 is payable, the date of the order or agreement is deemed to be the date the different amount is first payable, and the deduction/inclusion regime will not apply.

For example, if child support payments of \$500 are made on the first of every month starting February 1997 and an order (or written agreement) is made on September 7, 1997 recognizing the prior payments as having been made pursuant to that order and indicating that support should continue at \$500 per month, all payments made pursuant to this order will be included in the recipient’s income and deducted from the payor’s income. If the order on September 7, 1997 recognizes the prior payments as having been made pursuant to that order but indicates that child support should continue at \$600 per month starting October 1, 1997, then payments from February 1, 1997 through September 1, 1997 will be under the deduction/inclusion regime but payments starting October 1, 1997 will no longer be deducted or included.

An order or agreement that invokes this “backdating” provision must specify that (1) the parties separated before May 1, 1997; (2) one or more payments for child support were made before May 1, 1997; and (3) the parties intend those prior payments to be considered to have been paid pursuant to the order or agreement. To continue in the deduction/inclusion regime, the amount payable pursuant to the order or agreement must be the same amount as the last payment received by the recipient before May 1, 1997. It would also be useful to specify that the deduction/inclusion rules for child support are intended to apply to both parties. If the amount

payable pursuant to the order or agreement is different, the new amount will no longer be deducted or included.

Practitioners will have an ethical obligation to ensure that those who wish to take advantage of this provision can actually satisfy the criteria of both separation and payment before May 1, 1997, though there may be some flexibility in determining whether parties were living “separate and apart” within the same dwelling and hence entitled to the benefit of this provision. The effect of section 56.1(3) is to give those who separated *and* made payments before May 1, 1997, a “grace period” in which they can resolve their affairs under the old deduction/inclusion regime or the new tax regime.

In the absence of specific provisions, however, the new tax regime will apply. A court should only make a post April 1997 order recognizing prior payments as set out above if it is satisfied that the recipient is at least as well off after tax as she would be with a non-taxable order, or if other “special provisions” have been made that fully compensate for the tax burden.

It is clear from the wording of section 56.1(3) that the “backdating” cannot be used to continue to “opt in” to the old tax regime if there is a post April 30, 1997 variation of the child support provision of a prior order or agreement.¹³

DEFINING “CHILD SUPPORT AMOUNT”: SECTION 56.1(4)

The new rules only apply to child support and not to spousal support. However, section 56.1(4) has definitions for “support amount” and “child support amount” that emphasize the importance of distinguishing child and spousal support in any post-April 1997 agreement or order. These definitions provide that “any support that is not identified as being solely for the benefit of the spouse, or former spouse of the payor or a person who is the parent” of a natural child of the payor, is deemed to be child support, and hence not within the deduction/inclusion scheme. Thus if an order or agreement fails to clearly distinguish between spousal and child support, the payments will all be treated as child support for tax purposes.

This will apply to support payments made to a third party, such as mortgage payments. These payments to a third party will only be deductible and included in a post-April 1997 agreement or order under section 56.1(2) if they are clearly identified as “solely for the support” of the spouse.

¹³ The original *Ways and Means Motion* tabled December 5, 1996, would have also have allowed for variations of prior orders or agreements made in the May 1, 1997 to December 31, 1998 period to also opt for the old tax regime. However, amendments added to the final version of *Bill C-92* provide that the varied amount “is deemed to have been receivable (on)... the day which that first payment of the varied amount is required to be made.”

REGISTRATION OF POST-APRIL 30, 1997 ORDERS & AGREEMENTS - Form T 1158

Revenue Canada requires that either the payor or recipient file a Form T 1158, *Registration of Family Support Payments*, if:

- (1) a post-April 1997 order or agreement provides for only spousal support, or for child and spousal support;
- (2) a pre-May 1, 1997 order or agreement deals with both spousal and child support but is governed by the new tax rules because of either a specific provision or a joint election has been filed by the parties to adopt the new tax regime. Otherwise pre-May 1, 1997 orders and agreements do not have to be registered.

It is not necessary to register a post-April 1997 order or agreement that deals only with child support.

Revenue Canada will automatically determine on the basis of the T 1158 and T 1157 (*Election for Child Support*) Forms whether there should be a reduction in taxes for the payor due to the payment of spousal support. If applicable, Revenue Canada will send payors a notice that they may present to employers to have an adjustment of taxes deducted from pay.

CHARACTERIZATION OF SUPPORT - IS THE AMERICAN EXPERIENCE RELEVANT?

After April 1997 there will be a major difference in the tax treatment of child and spousal support. This raises the question of whether it will be possible for separated spouses with differing marginal tax rates to enter into agreements to take advantages of the deduction/inclusion scheme for child support by characterizing payments as spousal support, as opposed to calling them child support.

To take an extreme example, would a post-April 1997 agreement that provided for no child support, but provided that "spousal support" will continue only as long as the child is a "child of the marriage" and resides with the recipient or looks to her for support, be eligible for deduction and inclusion?

The United States has long had a tax regime that is very similar to the new Canadian tax regime: deduction/inclusion for spousal support, and no tax provision for child support. A 1961 United States Supreme Court decision¹⁴ gave parties to a separation agreement substantial flexibility to "characterize" or "designate" payments in the manner that they choose, which permitted maximum tax savings when parties were willing to cooperate. In 1984 the American Congress amended their income tax laws to provide that payments are characterized as child support if the payment period is determined with reference to a particular event in the child's life, such as leaving home or becoming an adult, or if payments are reduced on the happening of such

¹⁴ *Commissioner of Internal Revenue v. Lester*, 366 U.S. 299, 81 S.Ct. 1343 (1961).

an event.¹⁵ While some American family practitioners still camouflage child support as “spousal support,” it is difficult to do so efficiently.

Although there is no explicit provision to deal with the characterization issue in Canada’s *Income Tax Act*, the General Anti-Avoidance Rule in the *Income Tax Act* (section 245) will probably allow Revenue Canada to consider the “purpose” of payments, rather than their “characterization.” There is an obligation under section 11(1)(b) of the *Divorce Act* and other legislation for parents to make “reasonable arrangements” for the support of their children. Hence an order or agreement that failed to make adequate provision for child support but had spousal support provisions, especially ones that appeared linked to child related events, could be attacked by the tax authorities as one that was actually serving the “purpose” of providing child support by characterizing it as spousal support.

While it seems unlikely that Canadian lawyers will attempt to draft agreements in which all child support is characterized as spousal support to gain tax advantages, there may be situations where the tax savings affect the division between child and spousal support. The scope for flexibility in characterization of payments as child support to gain tax advantages is probably greatest in regard to “add-ons” under section 4 of the Guidelines and in cases where the payor’s income is over \$150,000, as these are areas that will be subject to less scrutiny if the parties are in agreement.¹⁶ Although these agreements may in practice be subject to less scrutiny by tax authorities, practitioners should be cautious about making agreements premised on a certain tax treatment that may be subject to attack by the tax authorities.

Since a change in only the amount of spousal support to a pre-May 1, 1997 agreement or order will not affect the tax status of the child or spousal support payments, there may also be a tendency for parties to characterize post-April 1997 voluntary variations as spousal support, provided that there is a tax subsidy that is shared in some way advantageous to both parties. Once again practitioners should be satisfied that the new agreement makes adequate provision for child support.

If there is some doubt about how the tax authorities will treat certain payments, lawyers may wish to include a clause that allows variation if specified tax treatment is not given.

¹⁵ *Domestic Relations Tax Simplification Act* (1984); section 71(c) of the *Internal Revenue Code*.

¹⁶ In theory there might be situations in which parties would, for tax reasons want to characterize what would be spousal support as child support. There would likely be less scrutiny of this type of arrangement.

DEFICIENCY IN PAYMENTS - THE ORDERING RULE: SUBSECTIONS 56(1)(B) & 60(B)

Because of the difference in treatment between child and spousal support, it was necessary to include provisions to deal with situations where there has been a deficiency in payments. The new rules, found in subsections 56(1)(b) and 60(b), in essence establish as an “ordering principle” that if there are both child and spousal support payments owing under a post-April 1997 order or agreement, the first payments received are child support, and not deducted or included, and any shortfall comes out of spousal support.

These provisions, when combined with the definition of “commencement day” in section 56.1(4), also have “transitional rules” to deal with situations where there have been deficiencies in child support under a pre-May 1997 agreement or order and then a variation that brings future child support under the new regime. For any payments received after 1996, the first payments are treated as coming under the new no deduction/no inclusion regime.

TAX IMPLICATIONS FOR ORDERS AND AGREEMENTS MADE PRIOR TO MAY 1, 1997

Practitioners who resolve cases prior to May 1, 1997 must be aware of the new tax rules.

In some cases, the agreement or order should specify the new tax rules will apply as of May 1, 1997 (or later) by including a “commencement day.” This would most likely be appropriate where the recipient’s tax rate is higher and the present tax regime creates a disadvantage. These agreements or orders must clearly identify and distinguish the child and spousal support payments, since spousal support will continue to be governed by the deduction/inclusion rules.

In some cases, the old tax rules result in advantageous tax savings, which can be shared between the spouses. In these situations there is no need to specify that the new tax rules will not apply, though it would be advisable to do so, if, for example, variation issues should arise. Similarly, these agreements or orders need not distinguish between the child and spousal support payments, but it would be advisable to do so if variation issues should arise.

There are clearly many situations in which it is rational for both spouses to want reopen an old agreement and have a variation before May 1, 1997 under the old tax regime.¹⁷ For example, it is in the mutual interest of both parties for the old rules to apply where the payor has a higher tax rate, and the after tax payment that can be given is of greater than the amount that will be

¹⁷ Profs. Feltham and MacNaughton have done very helpful work setting circumstances in which it would be advantageous to one or both parties to vary an order or agreement before May 1, 1997 (1997), 24 R.F.L.(4th) 43. They have made available a computer program that allows practitioners to ascertain a negotiating range in which these variations can occur. The program, which uses Microsoft Excel, is available at <http://www.arts.uwaterloo.ca:80/ACCT/people/macnau.htm>.

awarded under the Guidelines. The payor, as the one who benefits from the deduction, will generally have the greater incentive for applying the old rules; this may give recipients a little more bargaining power for a favourable, quick pre-May 1, 1997 settlement.

There is expected to be a significant amount of “last minute” negotiated variation of previous agreements and orders to take advantage of the tax subsidy regime in effect until May 1, 1997. As discussed above, there is also scope under section 56.1(3) to “backdate” a variation of a pre-May 1, 1997 child support order or agreement until December 31, 1998, and remain under the old deduction/inclusion rules.

Undoubtedly, however, many of those for whom it might appear rational to renegotiate will not do so. Some of those affected may lack knowledge. Some of the reluctance to reopen may reflect the expectation of payors that many recipients will not seek post-April 1997 variation, even though they are legally entitled to this and might find it advantageous to do so, either due to legal costs or a desire to avoid the antagonism that the process may entail.

PRE-MAY 1, 1997 AGREEMENTS & ORDERS WITH ADJUSTMENT CLAUSES: SECTIONS 56.1(4)(B)(II) & (III)

There is some scope for preserving the tax advantages of the inclusion /deduction scheme regime for a post-April 1997 change in the amount of child support in a pre-May 1, 1997 agreement pursuant to an adjustment clause, such as one based changes in the cost of living or income.

The new section 56.1(4)(ii) specifies that there will be a “commencement day” for a pre-May 1, 1997 agreement or order if “the agreement or order is *varied* to change the child support amounts payable.” This suggests that a post-April 1997 change in the amount of child support that does not vary the agreement or order, but rather is a change in amount pursuant to the terms of the original order or agreement, is still within the inclusion/deduction scheme. section 56.1(4)(b)(iii) specifies that the definition of “commencement day” for inclusion in the new regime only applies if there is a “*subsequent* agreement or order” after April 30, 1997, that changes the total amount of child support payable. This suggests that if there is a post-April 1997 adjustment in the amount of child support pursuant to the original agreement, but no “subsequent agreement or order” the deduction/inclusion rules may continue in effect.

The claim for remaining with the deduction/inclusion regime is strongest if the adjustment in the amount of support is pursuant to a fixed formula, and Revenue Canada has indicated that it will treat post-April 1997 adjustments under a cost-of-living clause in a pre-May 1, 1997 order or agreement as continuing to be under the deduction/inclusion regime.¹⁸

¹⁸ Author’s conversation with Revenue Canada, March 18, 1997. A written statement to this effect is not available, but is expected to be issued by Revenue Canada in due course.

In some cases payors may believe that an adjustment in the amount of child support is within the deduction/inclusion regime but later have the tax authorities disallow their deduction because it is treated as a variation in the agreement and not an adjustment. In this situation a payor may try to seek a subsequent judicial review of the amount of child support, since the adjustment clause, when agreed to, was presumably premised on deductibility. The retroactive end of deductibility may be viewed as a “radical and unforeseen” change in circumstances, or at very least a “substantial and material” change in circumstances, that could give a court a basis for review.¹⁹

VOLUNTARY POST-APRIL 1997 SUPPLEMENTARY PAYMENTS

If a written agreement or court order made post-April 1997 varies the amount of child support paid pursuant to a previous order or agreement, it is clear that the new tax rules will fully apply. Thus, if even one dollar a month in child support is added, the entire tax subsidy (assuming that there is one) will be lost.

There will be cases in which payors under pre-May 1, 1997 orders and agreements will consider it advantageous to voluntarily and informally “top up” their deductible post-April 1997 payments with nondeductible amounts, paid to the recipient with the expectation that the recipient will not seek judicial variation or a new agreement.²⁰

From a tax perspective one must ask whether this type of arrangement constitutes a “subsequent agreement or order” within section 56.1(4)(b)(iii), or a “change [to] child support amounts” within section 56.1(4)(b)(ii). It may be argued that added payments which are not made pursuant to a written agreement or court order are not legally enforceable and hence not within the definitions. Payors run the theoretical risk of the tax authorities invoking the General Anti-Avoidance Rule in the *Income Tax Act* (section 245) and considering the “purpose” of the payments, though this type of arrangement may be mutually advantageous for both parties and difficult for the tax authorities to monitor. Such arrangements will clearly not be legally enforceable, but the threat that the recipient may take the matter to court for a change in the amount of child support, with the consequent loss of deductibility, may be sufficient to ensure voluntary compliance.

As noted above, another way to achieve the result of continued deduction and inclusion for a post-May 1, 1997 variation of a previous order or agreement is to characterize the payments as spousal support rather than child support, though this also raises the theoretical prospect of the invocation of the General Anti-Avoidance Rules.

¹⁹ A review based on the *Divorce Act* section 17; see *Willick v. Willick* (1994), 6 R.F.L. (4th) 161 (S.C.C.).

²⁰ There may also be situations in which the payor would be better off under the Guidelines and the new tax regime, and will want some type of “voluntary rebate” to suspend the right to seek variation and stay under the old tax and payment regime.

Amendments to the
Income Tax Act

20(1)(gg) and 81(1)(r) and (s) of the *Income Tax Act*, chapter 148 of the Revised Statutes of Canada, 1952, and the provisions of the *Income Tax Application Rules* relating to income from the operation of new mines,

(2) Clause 53(2)(c)(i)(B) of the Act is replaced by the following:

(B) paragraphs 12(1)(o) and (z.5), 18(1)(m) and 20(1)(v.1), section 31, subsection 40(2), section 55 and subsections 69(6) and (7) of this Act and paragraphs 20(1)(gg) and 81(1)(r) and (s) of the *Income Tax Act*, chapter 148 of the Revised Statutes of Canada, 1952, and

(3) Subsections (1) and (2) apply for the purpose of computing the adjusted cost base of property after 1996.

8. (1) Paragraphs 56(1)(b) and (c) of the Act are replaced by the following:

(b) the total of all amounts each of which is an amount determined by the formula

$$A - (B + C)$$

where

- A is the total of all amounts each of which is a support amount received after 1996 and before the end of the year by the taxpayer from a particular person where the taxpayer and the particular person were living separate and apart at the time the amount was received,
- B is the total of all amounts each of which is a child support amount that became receivable by the taxpayer from the particular person under an agreement or order on or after its commencement day and before the end of the year in respect of a period that began after its commencement day, and
- C is the total of all amounts each of which is a support amount received after 1996 by the taxpayer from the particular person and included in the taxpayer's income for a preceding taxation year;

81(1)(r) et s) de la *Loi de l'impôt sur le revenu*, chapitre 148 des Statuts révisés du Canada de 1952, et des dispositions des *Règles concernant l'application de l'impôt sur le revenu* qui concerne le revenu provenant de l'exploitation de nouvelles mines,

(2) La division 53(2)(c)(i)(B) de la même loi est remplacée par ce qui suit :

(B) des alinéas 12(1)(o) et z.5), 18(1)(m) et 20(1)(v.1), de l'article 31, du paragraphe 40(2), de l'article 55 et des paragraphes 69(6) et (7) de la présente loi et des alinéas 20(1)(gg) et 81(1)(r) et s) de la *Loi de l'impôt sur le revenu*, chapitre 148 des Statuts révisés du Canada de 1952,

(3) Les paragraphes (1) et (2) s'appliquent au calcul du prix de base rajusté d'un bien après 1996.

8. (1) Les alinéas 56(1)(b) et c) de la même loi sont remplacés par ce qui suit :

b) le total des montants représentant chacun le résultat du calcul suivant :

$$A - (B + C)$$

où :

- A représente le total des montants représentant chacun une pension alimentaire que le contribuable a reçue après 1996 et avant la fin de l'année d'une personne donnée dont il vivait séparé au moment de la réception de la pension,
- B le total des montants représentant chacun une pension alimentaire pour enfants que la personne donnée était tenue de verser au contribuable aux termes d'un accord ou d'une ordonnance à la date d'exécution ou postérieurement et avant la fin de l'année relativement à une période ayant commencé après cette date,
- C le total des montants représentant chacun une pension alimentaire que le contribuable a reçue de la personne donnée après 1996 et qu'il a incluse dans son revenu pour une année d'imposition antérieure;

Pension
alimentaire

(2) Paragraph 56(1)(d.2) of the Act is amended by striking out the word “or” at the end of subparagraph (i), by adding the word “or” at the end of subparagraph (ii) and by adding the following after subparagraph (ii):

(iii) made pursuant to or under a deferred profit sharing plan by a trustee under the plan to purchase the annuity for a beneficiary under the plan;

(3) Subsection 56(12) of the Act is repealed.

(4) Subsections (1) and (3) apply to amounts received after 1996.

(5) Subsection (2) applies to the 1996 and subsequent taxation years.

9. (1) Subsection 56.1(1) of the Act is replaced by the following:

56.1 (1) For the purposes of paragraph 56(1)(b) and subsection 118(5), where an order or agreement, or any variation thereof, provides for the payment of an amount to a taxpayer or for the benefit of the taxpayer, children in the taxpayer’s custody or both the taxpayer and those children, the amount or any part thereof

(a) when payable, is deemed to be payable to and receivable by the taxpayer; and

(b) when paid, is deemed to have been paid to and received by the taxpayer.

(2) The portion of subsection 56.1(2) of the Act before the formula is replaced by the following:

(2) For the purposes of section 56, this section and subsection 118(5), the amount determined by the formula

(3) The description of A in subsection 56.1(2) of the Act is replaced by the following:

A is the total of all amounts each of which is an amount (other than an amount that is otherwise a support amount) that became payable by a person in a taxation year, under an order of a competent tribunal or under a written agreement, in respect of an expense (other than an expenditure in respect of a self-contained domestic establishment in

(2) L’alinéa 56(1)(d.2) de la même loi est modifié par adjonction, après le sous-alinéa (ii), de ce qui suit :

(iii) a été fait dans le cadre d’un régime de participation différée aux bénéfices par un fiduciaire du régime en vue d’acheter la rente pour un bénéficiaire du régime;

(3) Le paragraphe 56(12) de la même loi est abrogé.

(4) Les paragraphes (1) et (3) s’appliquent aux montants reçus après 1996.

(5) Le paragraphe (2) s’applique aux années d’imposition 1996 et suivantes.

9. (1) Le paragraphe 56.1(1) de la même loi est remplacé par ce qui suit :

56.1 (1) Pour l’application de l’alinéa 56(1)(b) et du paragraphe 118(5), dans le cas où une ordonnance ou un accord, ou une modification s’y rapportant, prévoit le paiement d’un montant à un contribuable ou à son profit, à des enfants confiés à sa garde ou à la fois au contribuable et à ces enfants, le montant ou une partie de celui-ci est réputé :

a) une fois payable, être payable au contribuable et à recevoir par lui;

b) une fois payé, avoir été payé au contribuable et reçu par lui.

(2) Le passage du paragraphe 56.1(2) de la même loi précédant la formule est remplacé par ce qui suit :

(2) Pour l’application de l’article 56, du présent article et du paragraphe 118(5), le résultat du calcul suivant :

(3) L’élément A de la formule figurant au paragraphe 56.1(2) de la même loi est remplacé par ce qui suit :

A représente le total des montants représentant chacun un montant (sauf celui qui constitue par ailleurs une pension alimentaire) qui est devenu payable par une personne au cours d’une année d’imposition, aux termes de l’ordonnance d’un tribunal compétent ou d’un accord écrit, au titre d’une dépense (sauf la dépense relative à un établissement

Support

Pension
alimentaire

Agreement

Entente

which the person resides or an expenditure for the acquisition of tangible property that is not an expenditure on account of a medical or education expense or in respect of the acquisition, improvement or maintenance of a self-contained domestic establishment in which the taxpayer described in paragraph (a) or (b) resides) incurred in the year or the preceding taxation year for the maintenance of a taxpayer, children in the taxpayer's custody or both the taxpayer and those children, where the taxpayer is

(a) the person's spouse or former spouse, or

(b) where the amount became payable under an order made by a competent tribunal in accordance with the laws of a province, an individual who is the parent of a child of whom the person is a natural parent,

and

(4) The portion of subsection 56.1(2) of the Act after the description of B is replaced by the following:

is, where the order or written agreement, as the case may be, provides that this subsection and subsection 60.1(2) shall apply to any amount paid or payable thereunder, deemed to be an amount payable to and receivable by the taxpayer as an allowance on a periodic basis, and the taxpayer is deemed to have discretion as to the use of that amount.

(5) Subsection 56.1(3) of the Act is replaced by the following:

(3) For the purposes of this section and section 56, where a written agreement or order of a competent tribunal made at any time in a taxation year provides that an amount received before that time and in the year or the preceding taxation year is to be considered to have been paid and received thereunder,

(a) the amount is deemed to have been received thereunder; and

(b) the agreement or order is deemed, except for the purpose of this subsection, to

domestique autonome que la personne habite ou une dépense pour l'acquisition de biens corporels qui n'est pas une dépense au titre de frais médicaux ou d'études ni une dépense en vue de l'acquisition, de l'amélioration ou de l'entretien d'un établissement domestique autonome que le contribuable visé aux alinéas a) ou b) habite) engagée au cours de l'année ou de l'année d'imposition précédente pour subvenir aux besoins d'un contribuable, d'enfants confiés à sa garde ou à la fois du contribuable et de ces enfants, dans le cas où le contribuable est :

a) le conjoint ou l'ancien conjoint de la personne,

b) si le montant est devenu payable en vertu de l'ordonnance d'un tribunal compétent rendue en conformité avec les lois d'une province, un particulier qui est le père ou la mère d'un enfant dont la personne est le père naturel ou la mère naturelle;

(4) Le passage du paragraphe 56.1(2) de la même loi suivant l'élément B est remplacé par ce qui suit :

est réputé, lorsque l'ordonnance ou l'accord écrit prévoit que le présent paragraphe et le paragraphe 60.1(2) s'appliquent à un montant payé ou payable à leur titre, être un montant payable au contribuable et à recevoir par lui à titre d'allocation périodique, qu'il peut utiliser à sa discrétion.

(5) Le paragraphe 56.1(3) de la même est remplacé par ce qui suit :

(3) Pour l'application du présent article et de l'article 56, lorsqu'un accord écrit ou l'ordonnance d'un tribunal compétent, établi à un moment d'une année d'imposition, prévoit qu'un montant reçu avant ce moment et au cours de l'année ou de l'année d'imposition précédente est considéré comme payé et reçu au titre de l'accord ou de l'ordonnance, les présomptions suivantes s'appliquent :

a) le montant est réputé avoir été reçu au titre de l'accord ou de l'ordonnance;

have been made on the day on which the first such amount was received, except that, where the agreement or order is made after April 1997 and varies a child support amount payable to the recipient from the last such amount received by the recipient before May 1997, each varied amount of child support received under the agreement or order is deemed to have been receivable under an agreement or order the commencement day of which is the day on which the first payment of the varied amount is required to be made.

(6) Section 56.1 of the Act is amended by adding the following after subsection (3):

Definitions

“child support amount”
« *pension alimentaire pour enfants* »

“commencement day”
« *date d'exécution* »

(4) The definitions in this subsection apply in this section and section 56.

“child support amount” means any support amount that is not identified in the agreement or order under which it is receivable as being solely for the support of a recipient who is a spouse or former spouse of the payer or who is a parent of a child of whom the payer is a natural parent.

“commencement day” at any time of an agreement or order means

(a) where the agreement or order is made after April 1997, the day it is made; and

(b) where the agreement or order is made before May 1997, the day, if any, that is after April 1997 and is the earliest of

(i) the day specified as the commencement day of the agreement or order by the payer and recipient under the agreement or order in a joint election filed with the Minister in prescribed form and manner,

(ii) where the agreement or order is varied after April 1997 to change the child support amounts payable to the recipient, the day on which the first payment of the varied amount is required to be made,

b) l'accord ou l'ordonnance est réputé, sauf pour l'application du présent paragraphe, avoir été établi le jour où un tel montant est reçu pour la première fois. Toutefois, lorsque l'accord ou l'ordonnance est établi après avril 1997 et modifie un montant de pension alimentaire pour enfants payable au bénéficiaire par rapport au dernier semblable montant qu'il a reçu avant mai 1997, chaque montant modifié de pension alimentaire pour enfants reçu aux termes de l'accord ou de l'ordonnance est réputé avoir été à recevoir aux termes d'un accord ou d'une ordonnance dont la date d'exécution correspond au jour où le montant modifié est à verser pour la première fois.

(6) L'article 56.1 de la même loi est modifié par adjonction, après le paragraphe (3), de ce qui suit :

(4) Les définitions qui suivent s'appliquent au présent article et à l'article 56.

« date d'exécution » Quant à un accord ou une ordonnance :

a) si l'accord ou l'ordonnance est établi après avril 1997, la date de son établissement;

b) si l'accord ou l'ordonnance est établi avant mai 1997, le premier en date des jours suivants, postérieur à avril 1997 :

(i) le jour précisé par le payeur et le bénéficiaire aux termes de l'accord ou de l'ordonnance dans un choix conjoint présenté au ministre sur le formulaire et selon les modalités prescrits,

(ii) si l'accord ou l'ordonnance fait l'objet d'une modification après avril 1997 touchant le montant de la pension alimentaire pour enfants qui est payable au bénéficiaire, le jour où le montant modifié est à verser pour la première fois,

(iii) si un accord ou une ordonnance subséquent est établi après avril 1997 et a pour effet de changer le total des montants de pension alimentaire pour

Définitions

« date d'exécution »
« *commencement day* »

(iii) where a subsequent agreement or order is made after April 1997, the effect of which is to change the total child support amounts payable to the recipient by the payer, the commencement day of the first such subsequent agreement or order, and

(iv) the day specified in the agreement or order, or any variation thereof, as the commencement day of the agreement or order for the purposes of this Act.

“support amount” means an amount payable or receivable as an allowance on a periodic basis for the maintenance of the recipient, children of the recipient or both the recipient and children of the recipient, if the recipient has discretion as to the use of the amount, and

(a) the recipient is the spouse or former spouse of the payer, the recipient and payer are living separate and apart because of the breakdown of their marriage and the amount is receivable under an order of a competent tribunal or under a written agreement; or

(b) the payer is a natural parent of a child of the recipient and the amount is receivable under an order made by a competent tribunal in accordance with the laws of a province.

(7) Subsections (1) to (5) apply to amounts received after 1996.

(8) Subsection (6) applies after 1996, except that a support amount, as defined in subsection 56.1(4) of the Act, as enacted by subsection (6), does not include an amount that if paid and received would, but for this Act, not be included in computing the income of the recipient of the amount.

10. (1) Paragraphs 60(b) and (c) of the Act are replaced by the following:

enfants qui sont payables au bénéficiaire par le payeur, la date d'exécution du premier semblable accord ou de la première semblable ordonnance,

(iv) le jour précisé dans l'accord ou l'ordonnance, ou dans toute modification s'y rapportant, pour l'application de la présente loi.

« pension alimentaire » Montant payable ou à recevoir à titre d'allocation périodique pour subvenir aux besoins du bénéficiaire, d'enfants de celui-ci ou à la fois du bénéficiaire et de ces enfants, si le bénéficiaire peut utiliser le montant à sa discrétion et, selon le cas :

a) le bénéficiaire est le conjoint ou l'ancien conjoint du payeur et vit séparé de celui-ci pour cause d'échec de leur mariage et le montant est à recevoir aux termes de l'ordonnance d'un tribunal compétent ou d'un accord écrit;

b) le payeur est le père naturel ou la mère naturelle d'un enfant du bénéficiaire et le montant est à recevoir aux termes de l'ordonnance d'un tribunal compétent rendue en conformité avec les lois d'une province.

« pension alimentaire pour enfants » Pension alimentaire qui, d'après l'accord ou l'ordonnance aux termes duquel elle est à recevoir, n'est pas destinée uniquement à subvenir aux besoins d'un bénéficiaire qui est soit le conjoint ou l'ancien conjoint du payeur, soit le père ou la mère d'un enfant dont le payeur est le père naturel ou la mère naturelle.

(7) Les paragraphes (1) à (5) s'appliquent aux montants reçus après 1996.

(8) Le paragraphe (6) s'applique à compter de 1997. Toutefois, est exclu de la pension alimentaire, au sens du paragraphe 56.1(4) de la même loi, édicté par le paragraphe (6), le montant qui, s'il était payé et reçu, ne serait pas inclus, si ce n'était la présente loi, dans le calcul du revenu du bénéficiaire.

10. (1) Les alinéas 60b) et c) de la même loi sont remplacés par ce qui suit :

« pension alimentaire »
“support amount”

« pension alimentaire pour enfants »
“child support amount”

“support amount”
« pension alimentaire »

Support

(b) the total of all amounts each of which is an amount determined by the formula

$$A - (B + C)$$

where

A is the total of all amounts each of which is a support amount paid after 1996 and before the end of the year by the taxpayer to a particular person, where the taxpayer and the particular person were living separate and apart at the time the amount was paid,

B is the total of all amounts each of which is a child support amount that became payable by the taxpayer to the particular person under an agreement or order on or after its commencement day and before the end of the year in respect of a period that began after its commencement day, and

C is the total of all amounts each of which is a support amount paid by the taxpayer to the particular person after 1996 and deductible in computing the taxpayer's income for a preceding taxation year;

(2) Subsection (1) applies to amounts received after 1996.

11. (1) Subsection 60.1(1) of the Act is replaced by the following:

60.1 (1) For the purposes of paragraph 60(b) and subsection 118(5), where an order or agreement, or any variation thereof, provides for the payment of an amount by a taxpayer to a person or for the benefit of the person, children in the person's custody or both the person and those children, the amount or any part thereof

(a) when payable, is deemed to be payable to and receivable by that person; and

(b) when paid, is deemed to have been paid to and received by that person.

(2) The portion of subsection 60.1(2) of the Act before the formula is replaced by the following:

b) le total des montants représentant chacun le résultat du calcul suivant :

$$A - (B + C)$$

où :

A représente le total des montants représentant chacun une pension alimentaire que le contribuable a payée après 1996 et avant la fin de l'année à une personne donnée dont il vivait séparé au moment du paiement,

B le total des montants représentant chacun une pension alimentaire pour enfants qui est devenue payable par le contribuable à la personne donnée aux termes d'un accord ou d'une ordonnance à la date d'exécution ou postérieurement et avant la fin de l'année relativement à une période ayant commencé après cette date,

C le total des montants représentant chacun une pension alimentaire que le contribuable a payée à la personne donnée après 1996 et qui est déductible dans le calcul de son revenu pour une année d'imposition antérieure;

(2) Le paragraphe (1) s'applique aux montants reçus après 1996.

11. (1) Le paragraphe 60.1(1) de la même loi est remplacé par ce qui suit :

60.1 (1) Pour l'application de l'alinéa 60b) et du paragraphe 118(5), dans le cas où une ordonnance ou un accord, ou une modification s'y rapportant, prévoit le paiement d'un montant par un contribuable à une personne ou à son profit, à des enfants confiés à sa garde ou à la fois à la personne et à ces enfants, le montant ou une partie de celui-ci est réputé :

a) une fois payable, être payable à la personne et à recevoir par elle;

b) une fois payé, avoir été payé à la personne et reçu par elle.

(2) Le passage du paragraphe 60.1(2) de la même loi précédant la formule est remplacé par ce qui suit :

Pension alimentaire

Pension alimentaire

Support

(2) For the purposes of section 60, this section and subsection 118(5), the amount determined by the formula

(3) The description of A in subsection 60.1(2) of the Act is replaced by the following:

A is the total of all amounts each of which is an amount (other than an amount that is otherwise a support amount) that became payable by a taxpayer in a taxation year, under an order of a competent tribunal or under a written agreement, in respect of an expense (other than an expenditure in respect of a self-contained domestic establishment in which the taxpayer resides or an expenditure for the acquisition of tangible property that is not an expenditure on account of a medical or education expense or in respect of the acquisition, improvement or maintenance of a self-contained domestic establishment in which the person described in paragraph (a) or (b) resides) incurred in the year or the preceding taxation year for the maintenance of a person, children in the person's custody or both the person and those children, where the person is

(a) the taxpayer's spouse or former spouse, or

(b) where the amount became payable under an order made by a competent tribunal in accordance with the laws of a province, an individual who is a parent of a child of whom the taxpayer is a natural parent,

and

(4) The portion of subsection 60.1(2) of the Act after the description of B is replaced by the following:

is, where the order or written agreement, as the case may be, provides that this subsection and subsection 56.1(2) shall apply to any amount paid or payable thereunder, deemed to be an amount payable by the taxpayer to that person and receivable by that person as an allowance on a periodic basis, and that person is deemed to have discretion as to the use of that amount.

(5) Subsection 60.1(3) of the Act is replaced by the following:

(2) Pour l'application de l'article 60, du présent article et du paragraphe 118(5), le résultat du calcul suivant :

(3) L'élément A de la formule figurant au paragraphe 60.1(2) de la même loi est remplacé par ce qui suit :

A représente le total des montants représentant chacun un montant (sauf celui qui constitue par ailleurs une pension alimentaire) qui est devenu payable par un contribuable au cours d'une année d'imposition, aux termes de l'ordonnance d'un tribunal compétent ou d'un accord écrit, au titre d'une dépense (sauf la dépense relative à un établissement domestique autonome que le contribuable habite ou une dépense pour l'acquisition de biens corporels qui n'est pas une dépense au titre de frais médicaux ou d'études ni une dépense en vue de l'acquisition, de l'amélioration ou de l'entretien d'un établissement domestique autonome que la personne visée aux alinéas a) ou b) habite) engagée au cours de l'année ou de l'année d'imposition précédente pour subvenir aux besoins d'une personne, d'enfants confiés à sa garde ou à la fois de la personne et de ces enfants, dans le cas où la personne est :

a) le conjoint ou l'ancien conjoint du contribuable,

b) si le montant est devenu payable en vertu de l'ordonnance d'un tribunal compétent rendue en conformité avec les lois d'une province, un particulier qui est le père ou la mère d'un enfant dont le contribuable est le père naturel ou la mère naturelle;

(4) Le passage du paragraphe 60.1(2) de la même loi suivant l'élément B est remplacé par ce qui suit :

est réputé, lorsque l'ordonnance ou l'accord écrit prévoit que le présent paragraphe et le paragraphe 56.1(2) s'appliquent à un montant payé ou payable à leur titre, être un montant payable par le contribuable à cette personne et à recevoir par celle-ci à titre d'allocation périodique, que cette personne peut utiliser à sa discrétion.

(5) Le paragraphe 60.1(3) de la même loi est remplacé par ce qui suit :

Prior
payments

(3) For the purposes of this section and section 60, where a written agreement or order of a competent tribunal made at any time in a taxation year provides that an amount paid before that time and in the year or the preceding taxation year is to be considered to have been paid and received thereunder,

(a) the amount is deemed to have been paid thereunder; and

(b) the agreement or order is deemed, except for the purpose of this subsection, to have been made on the day on which the first such amount was paid, except that, where the agreement or order is made after April 1997 and varies a child support amount payable to the recipient from the last such amount paid to the recipient before May 1997, each varied amount of child support paid under the agreement or order is deemed to have been payable under an agreement or order the commencement day of which is the day on which the first payment of the varied amount is required to be made.

(6) Section 60.1 of the Act is amended by adding the following after subsection (3):

(4) The definitions in subsection 56.1(4) apply in this section and section 60.

(7) Subsections (1) to (5) apply to amounts paid after 1996.

(8) Subsection (6) applies after 1996.

12. (1) Paragraph 63(1)(f) of the Act is replaced by the following:

(f) the total of all amounts each of which is an amount that is deducted, in respect of the taxpayer's eligible children for the year, under this section in computing the income for the year of an individual (other than the taxpayer) to whom subsection (2) applies for the year.

Paie-
ments
antérieurs

(3) Pour l'application du présent article et de l'article 60, lorsqu'un accord écrit ou l'ordonnance d'un tribunal compétent, établi à un moment d'une année d'imposition, prévoit qu'un montant payé avant ce moment et au cours de l'année ou de l'année d'imposition précédente est considéré comme payé et reçu au titre de l'accord ou de l'ordonnance, les présomptions suivantes s'appliquent :

a) le montant est réputé avoir été payé au titre de l'accord ou de l'ordonnance;

b) l'accord ou l'ordonnance est réputé, sauf pour l'application du présent paragraphe, avoir été établi le jour où un tel montant est payé pour la première fois. Toutefois, lorsque l'accord ou l'ordonnance est établi après avril 1997 et modifie un montant de pension alimentaire pour enfants payable au bénéficiaire par rapport au dernier semblable montant qui lui a été payé avant mai 1997, chaque montant modifié de pension alimentaire pour enfants payé aux termes de l'accord ou de l'ordonnance est réputé avoir été payable aux termes d'un accord ou d'une ordonnance dont la date d'exécution correspond au jour où le montant modifié est à verser pour la première fois.

(6) L'article 60.1 de la même loi est modifié par adjonction, après le paragraphe (3), de ce qui suit :

(4) Les définitions figurant au paragraphe 56.1(4) s'appliquent au présent article et à l'article 60.

(7) Les paragraphes (1) à (5) s'appliquent aux montants payés après 1996.

(8) Le paragraphe (6) s'applique à compter de 1997.

12. (1) L'alinéa 63(1)(f) de la même loi est remplacé par ce qui suit :

f) le total des montants représentant chacun un montant déduit en vertu du présent article, à l'égard des enfants admissibles du contribuable pour l'année, dans le calcul du revenu pour l'année d'un particulier, autre que le contribuable, à qui le paragraphe (2) s'applique pour l'année.

Definitions

Définitions

(2) Subparagraph 63(2)(b)(iii) of the Act is replaced by the following:

(iii) a student in attendance at a designated educational institution (as defined in subsection 118.6(1)) or a secondary school and enrolled in a program of the institution or school of not less than 3 consecutive weeks duration that provides that each student in the program spend not less than 10 hours per week on courses or work in the program,

(3) Section 63 of the Act is amended by adding the following after subsection (2.1):

(2.2) There may be deducted in computing a taxpayer's income for a taxation year such part of the amount determined under subsection (2.3) as the taxpayer claims, where

(a) the taxpayer is, at any time in the year, a student in attendance at a designated educational institution (as defined in subsection 118.6(1)) or a secondary school and enrolled in a program of the institution or school of not less than 3 consecutive weeks duration that provides that each student in the program spend not less than 10 hours per week on courses or work in the program;

(b) there is no supporting person of an eligible child of the taxpayer for the year or the income of the taxpayer for the year exceeds the income for the year of a supporting person of the child (on the assumption that both incomes are computed without reference to this section and paragraphs 60(v.1) and (w)); and

(c) a prescribed form containing prescribed information is filed with the taxpayer's return of income (other than a return filed under subsection 70(2) or 104(23), paragraph 128(2)(e) or subsection 150(4)) for the year.

(2.3) For the purpose of subsection (2.2), the amount determined in respect of a taxpayer for a taxation year is the least of

(2) Le sous-alinéa 63(2)b)(iii) de la même loi est remplacé par ce qui suit :

(iii) un étudiant qui fréquente un établissement d'enseignement agréé au sens du paragraphe 118.6(1) ou une école secondaire et y est inscrit à un programme d'une durée d'au moins trois semaines consécutives, aux cours ou aux travaux duquel chaque étudiant doit consacrer au moins dix heures par semaine, selon ce que prévoit le programme,

(3) L'article 63 de la même loi est modifié par adjonction, après le paragraphe (2.1), de ce qui suit :

(2.2) Un montant ne dépassant pas le montant déterminé selon le paragraphe (2.3) est déductible dans le calcul du revenu d'un contribuable pour une année d'imposition si les conditions suivantes sont réunies :

a) le contribuable est, au cours de l'année, un étudiant qui fréquente un établissement d'enseignement agréé au sens du paragraphe 118.6(1) ou une école secondaire et y est inscrit à un programme d'une durée d'au moins trois semaines consécutives, aux cours ou aux travaux duquel chaque étudiant doit consacrer au moins dix heures par semaine, selon ce que prévoit le programme;

b) il n'existe pas de personne assumant les frais d'entretien d'un enfant admissible du contribuable pour l'année ou le revenu du contribuable pour l'année dépasse celui de la personne assumant les frais d'entretien de l'enfant pour l'année, à supposer que les deux revenus sont calculés compte non tenu du présent article et des alinéas 60v.1) et w);

c) le formulaire prescrit contenant les renseignements prescrits accompagne la déclaration de revenu du contribuable pour l'année, à l'exclusion de celle produite ou déposée en application des paragraphes 70(2) ou 104(23), de l'alinéa 128(2)e) ou du paragraphe 150(4).

(2.3) Pour l'application du paragraphe (2.2), le montant déterminé quant à un contribuable pour une année d'imposition correspond au moins élevé des montants suivants :

Dépenses
d'étudiant

Montant
déductible

(a) the amount by which the total of all amounts, each of which is an amount paid as or on account of child care expenses incurred for services rendered in the year in respect of an eligible child of the taxpayer, exceeds the amount that is deductible under subsection (1) in computing the taxpayer's income for the year,

(b) 2/3 of the taxpayer's income for the year computed without reference to this section and paragraphs 60(v.1) and (w),

(c) the amount determined by the formula

$$(A + B) \times C$$

where

A is the product obtained when \$150 is multiplied by the number of eligible children of the taxpayer for the year each of whom is

(i) under 7 years of age at the end of the year, or

(ii) a person in respect of whom an amount may be deducted under section 118.3 in computing a taxpayer's tax payable under this Part for the year,

B is the product obtained when \$90 is multiplied by the number of the taxpayer's eligible children for the year (other than those referred to in the description of A), and

C is

(i) where there is a supporting person of an eligible child of the taxpayer for the year, the number of weeks, in the year, in which both the taxpayer and the supporting person were students described in paragraph (2.2)(a), and

(ii) in any other case, the number of weeks, in the year, in which the taxpayer was a student described in paragraph (2.2)(a),

(d) the amount by which the total calculated under subparagraph (1)(e)(ii) in respect of eligible children of the taxpayer for the year exceeds the amount that is deductible under subsection (1) in computing the taxpayer's income for the year, and

a) l'excédent du total des montants représentant chacun un montant payé au titre des frais de garde d'enfants engagés pour des services rendus au cours de l'année à l'égard d'un enfant admissible du contribuable sur le montant qui est déductible en application du paragraphe (1) dans le calcul du revenu du contribuable pour l'année;

b) les deux tiers du revenu du contribuable pour l'année calculé compte non tenu du présent article et des alinéas 60v.1) et w);

c) le résultat du calcul suivant :

$$(A + B) \times C$$

où :

A représente le produit de la multiplication de 150 \$ par le nombre d'enfants admissibles du contribuable pour l'année dont chacun est :

(i) soit âgé de moins de sept ans à la fin de l'année,

(ii) soit une personne à l'égard de laquelle un montant peut être déduit en application de l'article 118.3 dans le calcul de l'impôt payable par un contribuable pour l'année en vertu de la présente partie,

B le produit de la multiplication de 90 \$ par le nombre d'enfants admissibles du contribuable pour l'année (autres que ceux visés à l'élément A),

C :

(i) s'il existe une personne assumant les frais d'entretien d'un enfant admissible du contribuable pour l'année, le nombre de semaines de l'année au cours desquelles le contribuable et cette personne étaient des étudiants visés à l'alinéa (2.2)a),

(ii) sinon, le nombre de semaines de l'année au cours desquelles le contribuable était un étudiant visé à l'alinéa (2.2)a);

d) l'excédent du total calculé selon le sous-alinéa (1)e)(ii) à l'égard d'enfants admissibles du contribuable pour l'année sur le montant qui est déductible en applica-

(e) where there is a supporting person of an eligible child of the taxpayer for the year, the amount by which the amount calculated under paragraph (2)(b) for the year in respect of the taxpayer exceeds 2/3 of the taxpayer's earned income for the year.

(4) Paragraph (a) of the definition "child care expense" in subsection 63(3) of the Act is amended by striking out the word "or" at the end of subparagraph (iii), by replacing the word "and" at the end of subparagraph (iv) with the word "or" and by adding the following after subparagraph (iv):

(v) to attend a designated educational institution (as defined in subsection 118.6(1)) or a secondary school, where the taxpayer is enrolled in a program of the institution or school of not less than 3 consecutive weeks duration that provides that each student in the program spend not less than 10 hours per week on courses or work in the program, and

(5) Paragraph (c) of the definition "eligible child" in subsection 63(3) of the Act is replaced by the following:

(c) is under 16 years of age, or

(6) The portion of the definition "supporting person" in subsection 63(3) of the Act before paragraph (a) is replaced by the following:

"supporting person" of an eligible child of a taxpayer for a taxation year means a person, other than the taxpayer, who is

tion du paragraphe (1) dans le calcul de son revenu pour l'année;

e) s'il existe une personne assumant les frais d'entretien d'un enfant admissible du contribuable pour l'année, l'excédent du montant calculé selon l'alinéa (2)b) pour l'année à l'égard du contribuable sur les deux tiers de son revenu gagné pour l'année.

(4) L'alinéa a) de la définition de « frais de garde d'enfants », au paragraphe 63(3) de la même loi, est modifiée par adjonction, après le sous-alinéa (iv), de ce qui suit :

(v) fréquenter un établissement d'enseignement agréé au sens du paragraphe 118.6(1) ou une école secondaire où il est inscrit à un programme d'une durée d'au moins trois semaines consécutives, aux cours ou aux travaux duquel chaque étudiant doit consacrer au moins dix heures par semaine, selon ce que prévoit le programme;

(5) La définition de « enfant admissible », au paragraphe 63(3) de la même loi, est remplacée par ce qui suit :

« enfant admissible » Quant à une année d'imposition, enfant d'un contribuable ou du conjoint de celui-ci ou enfant à la charge d'un contribuable ou de ce conjoint et dont le revenu pour l'année ne dépasse pas le montant applicable pour l'année selon l'alinéa 118(1)c), si, à un moment quelconque de l'année, l'enfant est soit âgé de moins de 16 ans, soit à la charge du contribuable ou du conjoint de celui-ci et a une infirmité mentale ou physique.

« enfant admissible »
"eligible child"

(6) Le passage de la définition de « personne assumant les frais d'entretien », au paragraphe 63(3) de la même loi, précédant l'alinéa a) est remplacé par ce qui suit :

« personne assumant les frais d'entretien » Quant à l'enfant admissible d'un contribuable pour une année d'imposition, personne, autre que le contribuable, qui est, selon le cas :

« personne assumant les frais d'entretien »
"supporting person"

"supporting person"
« personne assumant les frais d'entretien »

(7) Subsections (1) to (5) apply to the 1996 and subsequent taxation years.

(8) Subsection (6) applies to the 1983 and subsequent taxation years.

13. (1) Subsections 66(10) to (10.3) of the Act are repealed.

(2) The portion of subsection 66(12.6) of the Act before paragraph (c) is replaced by the following:

(12.6) Where a person gave consideration under an agreement to a corporation for the issue of a flow-through share of the corporation and, in the period that begins on the day the agreement was made and ends 24 months after the end of the month that includes that day, the corporation incurred Canadian exploration expenses, the corporation may, after it complies with subsection (12.68) in respect of the share and before March of the first calendar year that begins after the period, renounce, effective on the day on which the renunciation is made or on an earlier day set out in the form prescribed for the purposes of subsection (12.7), to the person in respect of the share the amount, if any, by which the part of those expenses that was incurred on or before the effective date of the renunciation (which part is in this subsection referred to as the “specified expenses”) exceeds the total of

(a) the assistance that the corporation has received, is entitled to receive or can reasonably be expected to receive at any time, and that can reasonably be related to the specified expenses or to Canadian exploration activities to which the specified expenses relate (other than assistance that can reasonably be related to expenses referred to in paragraph (b) or (b.1)),

(b) all specified expenses that are prescribed Canadian exploration and development overhead expenses of the corporation,

(3) Subsection 66(12.6) of the Act is amended by adding the following after paragraph (b):

(b.1) all specified expenses each of which is a cost of, or for the use of, seismic data

(7) Les paragraphes (1) à (5) s'appliquent aux années d'imposition 1996 et suivantes.

(8) Le paragraphe (6) s'applique aux années d'imposition 1983 et suivantes.

13. (1) Les paragraphes 66(10) à (10.3) de la même loi sont abrogés.

(2) Le passage du paragraphe 66(12.6) de la même loi précédant l'alinéa c) est remplacé par ce qui suit :

(12.6) Lorsque, conformément à une convention, une personne paie une action accréditive à la société qui l'émet en sa faveur et que la société engage des frais d'exploration au Canada au cours de la période commençant à la date de conclusion de la convention et se terminant 24 mois après la fin du mois qui comprend cette date, la société peut, en ce qui concerne cette action, après s'être conformée au paragraphe (12.68), renoncer en faveur de cette personne, avant mars de la première année civile commençant après cette période, à l'excédent éventuel de la partie de ces frais (appelée « frais déterminés » au présent paragraphe) qui a été engagée au plus tard à la date où la renonciation prend effet — à savoir le jour où la renonciation est faite ou, s'il est antérieur, le jour de prise d'effet précisé dans le formulaire requis par le paragraphe (12.7) —, sur le total des montants suivants :

a) tout montant à titre d'aide que la société a reçu, est en droit de recevoir ou peut raisonnablement s'attendre à recevoir à un moment donné et qu'il est raisonnable de rattacher aux frais déterminés ou à des activités d'exploration au Canada s'y rapportant, à l'exclusion des montants à titre d'aide qu'il est raisonnable de rattacher aux frais visés aux alinéas b) ou b.1);

b) ceux des frais déterminés qui constituent des frais généraux d'exploration et d'aménagement au Canada de la société visés par règlement;

(3) Le paragraphe 66(12.6) de la même loi est modifié par adjonction, après l'alinéa b), de ce qui suit :

b.1) ceux des frais déterminés qui représentent le coût ou le coût d'utilisation de données sismiques, selon le cas :

Canadian
exploration
expenses to
flow-through
shareholder

Renonciation
à des frais
d'exploration
en faveur de
l'actionnaire

June 1997

Federal Child Support Guidelines Reference Manual

Special or Extraordinary Expenses

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*This article was commissioned by the Child Support Team,
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solely those of the author and do not necessarily represent the
views of the Department.*

Special or Extraordinary Expenses

By Jim M. Stoffman, Q.C.*

INTRODUCTION

Some of the stated objectives of the Child Support Guidelines are to “reduce conflict and tension between spouses by making the calculation of child support orders more objective” and “to improve the efficiency of the legal process by giving courts and spouses guidance in setting the levels of child support orders” and “to ensure consistent treatment of spouses and children who are in similar circumstances.”¹ A review of Section 7 of the Guidelines indicates that Section 7 may well be the ultimate testing ground of those objectives.

A number of the expense categories which now form part of Section 7 are, typically, items which, under past decisions and under statistical studies, have formed part of the day-to-day considerations in apportioning child support obligations.² Among these are daycare expenses, schooling expenses and extra-curricular activities. As a result, Section 7, in apportioning these expenses over and above the child support itself, opens up a new area for both payor and recipient spouses.

Section 7(1) *“In a child support order the court may, on either spouse’s request, provide for an amount to cover the following expenses, or any portion to those expenses, taking into account the necessity of the expense in relation to the child’s best interests and the reasonableness of the expense, having regard to the means of the spouses and those of the child and to the family’s spending pattern prior to the separation ...”*

One of the concepts in the wording of “on either spouse’s request” is that the non-custodial parent who is paying for children’s expenses over and above the child support now is in a position to bring a court application asking that the custodial spouse contribute to expenses of a specific nature which fall under the six sub-categories in Section 7.

* The author is indebted to Cynthia Hiebert-Simkin, a lawyer with Taylor-McCaffrey, whose assistance in the preparation of this article was invaluable.

¹ Subsection 1(b), (c) and (d) of the Federal Child Support Guidelines.

² Child care, some aspects of extracurricular activities, and costs related to school are included as special expenses in Section 7. *Willick v. Willick* (1994), 6 R.F.L. (4th) 161 (S.C.C.) words and phrases considered “direct costs include the children’s share of rent, food, and washing, as well as reasonable sums for clothes, recreational needs, schooling, pocket money, baby-sitting, and transportation, to name a few. They also include the costs incurred by both parents of making reasonable arrangements for visits by the non-custodial spouse.” Family Expenditure in Canada, 1992, Statistics Canada Catalogue No. 89-523E. Child care expenses were considered in category “Household operation”. Tuition was considered in category “Education”. “Recreation equipment and associated services” and “sporting and athletic equipment” were considered in category “Recreation”. The Province of Manitoba Department of Agriculture’s estimates of the cost of raising a child also considered “child care” in considering the average costs.

In interpreting the six sub-categories, (a to f) , two criteria must be met and three factors can be distilled :

- A) the necessity of the expense in relation to the child's best interest, and
- B) the reasonableness of the expense having regard to
 - i) means of the spouses;
 - ii) means of the child; and
 - iii) the family's spending pattern prior to separation.

The test is conjunctive: the expense must be a necessity as well as reasonable within the further defined parameters.

A) "... the necessity of expenses in relation to child's best interests ..."

A "necessity" is defined as "an indispensable thing"; "necessary" is defined as "requiring to be done ... essential."³ Case law traditionally has examined the meaning of the "necessaries of life" in four areas: the liability of a husband to provide necessities for his wife, bankruptcy, the obligations imposed under the Criminal Code and infant's contracts. Generally, "necessaries" in relation to an individual's needs are determined upon the subjective circumstances of the case and, particularly in the case of infants, can include not only items necessary for existence but also things "suitable to or proper for his station in life bearing in mind his requirements at the time."⁴ Expenses for recreation and education have long been held to be a necessary.⁵

Thus, arguably, anything that broadens a child's life experience/exposure, that develops any skill, aptitude, self-confidence, that readies him or her for independence, that would allow a child to develop any vocation or avocation could be seen as meeting the child's best interests. The first prong of this test arguably seems to be confined only to one's imagination. It is unrelated to the family and it is unrelated to spending. It only relates to the child.

This is particularly true where the family's income before separation was such that the expense was economically feasible though not absolutely necessary. It can be argued that requiring the child to do without the expense after separation is contrary to the child's best interests as it further disturbs the child's stability in his or her already unstable, post-separation world.

B) "... the reasonableness of the expense ..."

Both the "necessity of the expense" and the "reasonableness" of the expense are qualified by a consideration of the means of the spouses and child as well as the spending pattern prior to marriage. The basic philosophy in considering child related cases is that everything possible will be done to ensure the best interests of the child. After determining the expense is a necessity, the

³ The Concise Oxford Dictionary.

⁴ *Re Regional Municipality of Peel and A* (1982), 64 C.C.C. (2d) 289 (Ont. C.A.) at p. 296.

⁵ *Ibid* at p. 297-299, *re: Taha* (1976), 28 R.F.L. 353 at p. 359.

courts will have to consider how to set the threshold in determining if the expense is “reasonable.” In some circumstances, reasonableness of the expense will involve consideration of whether the special or extraordinary item can be undertaken in a less expensive or different fashion. The applicant may have to provide evidence that the child’s best interest cannot be met, for example, by group lessons vs. private instructors, provide evidence comparing the costs and/or provide evidence of the benefit of the expense to the child, etc.

i) “... means of the spouses ...”

The use of the words “means” in Section 7(1) contrasts with the use of the word “income” in Section 7(2) which sets out how the expense will be shared. The Guidelines have now defined “income” as set out in Sections 15 - 20, however, the *Divorce Act* (1997) includes “means” only in the section dealing with variation of custody orders. “Means” is not defined in the Guidelines. Will the courts continue to rely upon the previous definitions, where “means” has been interpreted as income and/or capital?⁶

The Guidelines differentiate from, for example, the previous Subsection 15(5) factors (corollary relief) and Subsection 17(4) provisions (variation) which directed the court to take into account “the condition, means, needs and other circumstances of each spouse and of any child.” The Act’s previous Section 15(8)(b) outlined the objectives requiring a division of the expenses according to the spouse’s “... relative abilities.” While Section 14(b) of the Guidelines (variation where the child support was not determined in accordance with the tables) continues to direct the court to consider the “condition, means, needs or other circumstances of the spouse,” Section 7(b) is to consider the “means” of the parties in isolation from other factors.

ii) “... means ... of the child ...”

The court will be asked to consider to what extent a child is obliged to contribute to the household income of the custodial spouse. There has been some case law where the child’s independent means have been taken into account in considering the quantum of child support.⁷ Under Section 3 of the Guidelines, the means of the child are not a

⁶ *Wittke v. Wittke and Bauer* (1974), 16 R.F.L. 349 (Sask. Q.B.) at p. 360 “The word “means” includes all a person’s pecuniary resources, capital assets, income from employment or earning capacity and any other source from which the person receives gains or benefits, together with, in certain circumstances, moneys which the person does not have in possession but which are available to such person.”

⁷ *Howorko v. Howorko* (1980), 20 R.F.L. (2d) 43 (Sask U.F.C.): child support set at fixed amount against which there was to be a credit for the children’s income from shares in corporation set up for tax purposes by the father. *McManus v. McManus* (1984), 37 R.F.L. (2d) 407 (Ont. H.C.) where wife was directed to first request that a family trust established by the father pay any amount required for child. *Littlechild v. Littlechild*, [1996 S.C.J. No. 205] QL child support varied for children in receipt of income from the Band and who would be entitled to an education incentive allowance from the Band. *Gordon v. Gordon* [1995 B.D.J. No. 2991] QL. support refused for 23 year old “child” attending university where no evidence of child’s expenses or income from college fund, earnings and student loans.

consideration at all if the child is a minor and are an alternative consideration to the Guidelines if the child is over the age of majority, and in shared custody situations.

The court will have to determine the extent to which a child will be required to contribute to his/her own expenses. While the obligation has been imposed upon the child, the extent to which the child will be required to contribute has not been uniform.⁸ Further, traditionally the focus has been on actual expenses, rather than anticipated ones.⁹ There is, however, no requirement in Section 7 that the expense sought to be shared must be an expense currently incurred by one or the other spouse, leaving it open for a party to bring an application for any proposed or anticipated liability.

Also absent from Section 7 is a consideration of the child's "needs and circumstances." As a result, it is unclear to what extent the court will be permitted to set parameters for the sharing of an expense. For example, it can be anticipated that the court will be asked to give direction that a child must attend school full-time and complete his or her education expeditiously, thus reducing the length of time over which the parties must share the expense. The court may be asked to define "full-time" and, in doing so, one consideration may be the fact that many Registered Education Savings Plans, for the purposes of paying out the entitlement, recognize that a 60% course load is a full-time. The court may also be asked to direct that the student must apply for and provide evidence of all available scholarships, bursaries or student loans.

This section almost throws the child into the conflict between his short- and long-term needs, his dependence and independence. In terms of the expense, it is not a question of which two people should bear the expense, i.e., the parents, but rather which three people, i.e., the parents and the child.

iii) "... family spending pattern prior to separation ..."

One must query the regulation's mandate to only look at the family's spending pattern prior to separation instead of examining the spending pattern that may have occurred in the post-separation period. The phrasing does not appear to consider the comments of Sopinka J. in *Willick v. Willick*¹⁰ when he stated that "a significant increase in the means of the payor parent may require that the needs of the child include benefits that were not available." The phrasing is particularly interesting in legislation which, by its very

⁸ Contrast *Guillemette v. Horne* (1993), 48 R.F.L. (3d) 299 (Man. C.A.) where the child attending university had past earnings of \$4,500.00 to \$5,500.00 annually yet her contribution to her expenses was determined to be \$125.00 per month with *Fraser v. Jones* (1995), 17 R.F.L. (4th) 218 (Sask. Q.B.) where an application for an increase in support was dismissed on basis that the child's university education needs were being met by the money she earned from summer employment, scholarships and an education fund.

⁹ *Fraser supra* at p. 225-226, Geiren, J. specifically declined to increase child support to account for the future cost of university.

¹⁰ *Supra* note 2 at p. 182.

existence, creates a material change of circumstance permitting any payor or recipient to make an application.

An examination of the spending pattern prior to separation may well create an unintended restrictive and narrow ability for the courts to review the overall equities of the families. The utility of examining a family's pre-separation spending pattern may be limited when almost all modern legislation directs the parties to look through the windshield rather than through the rear-view mirror. One has to wonder where the benefit will be in having the parties provide reams of affidavit material, detailing the spending habit of the family fifteen years ago when little "Jessica" was three when it comes time to consider Jessica's attendance at university.

In examining the spending pattern prior to marriage, the court may be looking at a frugal pattern, directed towards savings, while the post-separation period has limited the ability to save, thus freeing up money for the expenses of the children. Perhaps an implied term of the phrase "... spending habits prior to separation ..." will be "where applicable or where appropriate." Even so, there is a question whether the court will be entitled to direct monies to the child's current expense which did not previously form part of the pre-separation history. In essence, the court may well be reinventing the family's spending pattern. Note that the court is not directed to consider post-separation spending patterns which may be drastically altered, so that an affordable expense prior to separation, is out of the question afterward.

SPECIFIC EXPENSES:

Section 7(1)(a) "... child care expenses incurred as a result of the custodial parent's employment, illness, disability or education or training for employment ..."

Child care expenses are traditionally considered an expense of the custodial parent and one of the considerations in the quantum of child support. Under Section 7(1)(a), it is an expense over and above child support. It is noteworthy that the situation is geared for sharing of the child care expense that is the result of the custodial parent's situation, that is "... employment, illness, disability or education or training for employment ..." The regulation does not appear to contemplate a situation where the child is severely disabled or handicapped and, as a result, additional child care expenses are incurred. On a strict reading of the section, the custodial parent would appear to be precluded from making an application, for example, to share the cost of a respite worker unless it is specifically tied to the custodial parent's employment situation. The courts may be forced to interpret either Section 7(1)(a) or Section 7(1)(d) liberally in order to meet the child care expenses of special needs children.

The court will also be in the position of determining what sort of “child care” is appropriate in each case. The applications, no doubt, will run the gamut from sharing the cost of subsidized daycare to live-in nannies.¹¹

Section 7(1)(b) “... that portion of the medical and dental insurance premiums attributable to the child ...”

The Guidelines, in Section 6, provide that, where medical or dental insurance coverage for the child is available to either spouse through his or her employer or otherwise at a reasonable rate, the court may order that the coverage be acquired or continued as part of the child support. This is a separate application from the court’s ability, in Section 7(1)(b) to order that the parties share the cost of the premiums. It thus appears that at least two options unfold: a) the applicant has two different opportunities to have the expense or a portion thereof imposed upon the respondent; and b) having had an order imposed under Section 6, the respondent can seek to have the expense shared with the applicant. It is not clear if, after imposing an order under Section 6, if there must be a proportionate sharing under Section 7(1)(b) or if there must be a specific application.

The nature and extent of the medical and dental coverage necessary for the children will be a matter of judicial interpretation. There is, however, the potential argument and opportunity for one party to impose a “cadillac” plan on the other party in order to obtain optimum coverage.

Section 7(1)(c) “... health related expenses that exceed insurance reimbursement by at least \$100 annually per illness or event, including orthodontic treatment, professional counseling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupation therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses ...”

An important question is whether the \$100.00 expense is “per child” or “per household.” For example, if it is “per household” and there are four children with combined annual expenses of \$390.00, then the expense is not shareable. However, if it is “per child” and one of the children has an expense of \$390.00, then it is shareable. In one case, the custodial parent may be able to get a contribution and in the other, they can’t.

There is no direction if prior consultation, agreement or court approval will be required or who will determine the appropriate treatment or expense. It is common, for example, for parents to disagree on which orthodontist should do the work, when the treatment should be done and if it should be undertaken at all.

The section also creates a disparity between applicants who can afford or are able to contribute to a health insurance plan and those who are not able to do so. The wording as it stands dictates a sharing of health related expenses covered by insurance where the party can apply for

¹¹ *Bailey v. Nash* (1991), 36 R.F.L. (3d) 292 (Ont. H.C.) at p. 294: a decision under *the Family Law Act*, 1986, a nanny was found to be a necessary expense for the child.

reimbursement. It does not appear to cover health related expenses if the parties do not have a health insurance plan. Thus, the person who can't contribute to a health plan is apparently unable to seek a sharing of the expense while the person who can do so can seek a contribution to the expense.

Further, Section 7(1)(c) does not cover health related expenses which are not included in the plan and the defined treatments appear to be limited to traditional treatments by western medical standards. Some current health plans permit some non-traditional treatments, such as massage therapy, reflexology, aromatherapy etc. This section as worded seems to offer much different benefits based upon the type of health plan as opposed to medical need.

Section 7(1)(d) “... extraordinary expense for primary or secondary school education or for any educational programs that meet the child’s particular needs ...”

The word “extraordinary” is defined as “unusual or remarkable; out of the usual course,¹²” “being beyond what is usually required or established, having a special, often temporary task or responsibility, exceptional to a high degree, beyond what is usual, regular or established.¹³” To qualify, the expense must be something over and above the ordinary expenses for the child’s education. Further, the expense must be something that isn’t applicable to any child but rather, this particular child. One of the qualifiers the court must consider is defining what meets this child’s particular needs. Perhaps a tutor is appropriate if the child has a reading problem or is a slow learner. At the other end of the scale is the gifted child who would benefit from a particular program designed to meet their particular needs.

The group of children that does not seem to be addressed by the section is the children who are average, who aren’t gifted and who aren’t shackled by learning or other disabilities. This student may very well not have “extraordinary” needs.

An interesting conundrum arises when considering the “extraordinary” nature of the expense in both Section 7(1)(d) and Section 7(1)(f): at what point does an “unusual” or “remarkable” expense become an ordinary expense because it is a regular and on-going expense? The question that may then face the court is whether it can order a sharing of the expense once it has ceased to be “extraordinary.”

¹² The Concise Oxford Dictionary.

¹³ The Random House Webster’s Dictionary.

Section 7(1)(e) “... expenses for post secondary education ...”

The interpretation of a child’s ability to withdraw from home has always imposed on separated or divorced parents a greater obligation to provide for post-secondary education. Where no child of a happily married couple can force his or her parents to support them well into adulthood, the courts have routinely ordered children of divorced parents to assist with support while the child attends at least some post-secondary education. This section now provides a mechanism for sharing of the post-secondary expense, over and above any order of child support.

It appears that Section 3(2), (which deals with the child support order for an adult child) and Section 7(1)(e) operate to give the custodial parent two chances for support for a child attending university while applying slightly different tests. The court is mandated to examine the “means of the child” in Section 7(1) but to consider the “condition, means, needs and other circumstances of the child” in Section 3(2)(b). It appears that, having considered the contribution of the adult child in determining child support, the custodial spouse is then in a position to seek further contribution from the payor under Section 7(1)(b). If the child’s contribution has been “maxed out” under Section 3(2)(b) considerations, then the child’s “means” under the Section 7(1)(b) may be little or nothing, leaving a greater burden to be shared by the parents. While considering the “financial ability” of the parents in Section 3(2)(b) (which arguably could be consideration of means and needs of the parent), Section 7(1) only considers the “means” of the parents.

Another uncertainty is defining an “expense” for post-secondary education. Tuition may be the only “obvious” expense. Less obvious items which may be the subject of Section 7(1)(e) include books, student fees, on-site parking, car pool expense, gas, transportation by bus or taxi, all related automobile expenses such as insurance, maintenance, driver’s license fees, as well as other costs for lockers, meals, residence (room and board) for the child’s home base during the school term, either in or out of the city, and air travel costs to and from the child’s home when not in school.

The meaning of “post-secondary education” is without definition. It will be open to decide if it will include a certificate or diploma program, a junior college in the United States, a vocational school or college or the traditional post-secondary institutions such as universities. With no restrictions on what sort of post-secondary education is appropriate or the length of study, it may be open for argument that parents contribute to some child’s education to the doctorate level. It is assumed that current case law on this issue will continue to apply.

Section 7(1)(f) “... extraordinary expenses for extra-curricular activities ...”

At first blush, many custodial parents may see this section as the opportunity to have their former spouse share the expenses of the child’s extra-curricular activities. There is no question that it can cost hundreds or thousands of dollars annually to have children enrolled in activities. However, Section 7(1)(f) doesn’t say parents will share the expenses for extracurricular activities. It says they will share the “extraordinary” expenses. Again, based on the simple

definition of the word “extraordinary,” it implies something above and beyond what is ordinarily required.

The section has two tests which must be met and which will require definition by the courts: the meaning of “extraordinary expense” and the meaning of “extra-curricular activity.” Both tests must be met. While “extracurricular” may have an ordinary meaning, it may not be easy to define from the bench. Does extra-curricular include summer camp, hockey, guitar lessons, stamp collecting, card collecting and flying lessons? If so, the court is directed not to look at the expense but at the “extraordinary expense” associated with the activity. If a child is talented enough to need to have a private figure skating coach on a regular basis, arguably it is not an “extraordinary” expense. If a child’s involvement in hockey requires regular attendance at out of town games and tournaments, then these expenses may not be “extraordinary.”

Extracurricular activities are an expanding horizon for children and it is anticipated that this section will generate much attention. Even five years ago, a computer for a child might have been seen as an extraordinary expense. Today? As it is said, even the status quo is changing.

Section 7(2) ***“The guiding principle in determining the amount of an expense ... is that the expense is shared by the spouses in proportion to their respective incomes ...”***

The definition of income set out in Sections 15 to 20 is no longer such a moveable beast. It takes into account many years of developing case law and will include perquisites, non-arms length transactions, corporate restructuring, the retained earnings of corporations, the creation of trusts, capital cost allowances and the deduction of expenses. However, the Guidelines have deliberately used “income” in Section 7(2) while using the words “means” in Section 7(1). Is the term “income” intentionally more restrictive? Once the court has determined that the expense should be shared between the spouses, the parties appear to be sharing without regard to capital. As a result, it may be that the spouse who has large capital and small income will benefit over the spouse who has a large income and no capital.

Once again, apparently the needs of the spouses are not a consideration. While the child support tables have considered a certain subsistence level for each spouse, Section 7(2) does not appear to do so.

Section 7(2) ***“... the expense is to be shared after deducting from the expense, the contribution, if any, from the child.”***

Similar to the discussion dealing with the post-secondary expenses, it appears that subsection 3(2) may operate such that, if the means of the child have been considered in setting support for the child, there will be little or no contribution from the child to the Section 7 expenses.

It will be necessary for the courts to clarify the meaning of the word “expense,” particularly in considering Section 7(2) and Section 7(3). Among the possibilities is that the expense will be the out-of-pocket expenses by the parent and/or child subject to adjustment after the “subsidies,

benefits or income tax deductions or credits” are taken into account or that it will be the “net” expense with either the parents or the child shouldering the cash burden until the “subsidies, benefits or income tax deductions or credits” are reimbursed. It will be up to the court to determine how the expense will be shared in light of Section 7(3).

Section 7(3) “In determining the amount of an expense referred to in subsection (1), the court must take into account any subsidies, benefits or income tax deduction or credit relating to the expense and any eligibility to claim a subsidy, benefit or income tax deduction or credit relating to the expense.”

In contrast with Section 7(1), the language in Section 7(3) is mandatory rather than permissive and discretionary. To what extent must a child or parent apply for all subsidies, benefits or take advantage of every possible income tax deductions or credits? It appears that a failure to apply may result in the court proportionally reducing the expense, thus reducing the amount the respondent spouse must contribute.

Also yet to be defined is the meaning of the words “subsidies, benefits, income tax deductions or credits relating to the expense” and the eligibility to claim same. The G.S.T. refund is a subsidy which may have to be considered. A student loan is a subsidy but it also has an accompanying debt. Judges and lawyers may well have to develop a whole new knowledge base — that of the subsidies, benefits, deductions and credits available to the parents and child and the effect of those items on income or expense.

Also at issue is how far the court will be prepared to enforce Section 7(3). Consider that, currently, under the *Income Tax Act*, students may receive certain tax relief. There is a credit in respect of tuition fees, or an education credit based on an amount of \$100.00 for each month enrolled as full-time student and there is exemption of \$500.00 for scholarship, fellowship, or bursary income. If the student doesn’t have sufficient income to take full advantage of the education or tuition credit, the unused portion may be transferred to a parent or grandparent, subject to a limit of \$5,000.00. Unused credits are lost. The 1997 Budget delivered on February 18, 1997 proposes to double the credit and also proposes a carry forward, such that the student will be allowed to carry the credits forward indefinitely until they have enough income to make use of them and will limit the carry forward to the student’s own use. It would be open to the respondent spouse to ask for an order that the child assign the credit to one or the other parent, the argument being that the child should not be entitled to accumulate a benefit while the applicant seeks a contribution for the expense. The parent who says they want their child to keep their credits for future use may face a reduced contribution from their spouse as a result.

CONCLUSION

The divorcing world has become a very disorderly place. Section 7 has consolidated in some ways many years of judicial thought and pronouncement and, in other ways, has created an uncertain ground which, for some years to come, will keep moving afoot.

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Federal Child Support Guidelines Reference Manual

Variation Applications

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*This article was commissioned by the Child Support Team,
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views of the Department.*

Variation Applications

By Judy N. Boyes, B.A., LL.B.

Following May 1, 1997 and the coming into force of the Federal Child Support Guidelines, it is expected there will be a flood of applications before the Courts to vary existing child support orders. As a result of the new priority provisions as between child support orders and spousal support orders in the *Divorce Act*, there may also be a need to apply to the Court to vary a spousal support order.

“NEW” TEST FOR VARIATION

In making an application for child support, counsel must consider the provisions of the amended Section 17 of the *Divorce Act* to bring the matter before the Court. Subsections 17(4) and 17(4.1) now differentiate between the test a Court is to apply for variation of a child support order, from that of a spousal support order. In making a variation order in respect of a child support order, the Court must satisfy itself that a change in circumstances as provided for in the applicable guidelines has occurred.

The previous test of a change in the condition, means, needs or other circumstances of the spouses or a child appears to have been done away with in respect of child support orders, applying now only to spousal support orders. But counsel should be aware that subsection 14(b) of the Guidelines reintroduces this test in cases where the amount of child support in the order was not determined in accordance with one of the applicable tables set out in the Guidelines. For the present time then, as most of the orders being considered by the Court for variation will not have been made pursuant to the Guidelines, the change of circumstance to be considered by the Court will again refer to a change in the condition, means, needs or other circumstances of the spouses or a child.

THE GUIDELINES

In addition to the new provisions of Section 17 of the *Divorce Act*, counsel must be intimately familiar with the Federal Child Support Guidelines themselves, in considering a variation application on behalf of a client. Subsection 17(6.1) of the *Divorce Act* specifically requires that a Court “making a variation order in respect of a child support order **shall** do so in accordance with the applicable guidelines.” As well, the “change of circumstances” as referred to in subsection 17(4) of the *Divorce Act* is defined by Section 14 of the Federal Child Support Guidelines. That section provides as follows:

14. For the purposes of subsection 17(4) of the Act, a change of circumstances is
 - (a) in the case of where the amount of child support includes a determination made in accordance with the applicable table,

any change in circumstances that would result in a different child support order or any provision thereof;

- (b) in the case where the amount of child support does not include a determination made in accordance with a table, any change in the condition, means, needs or other circumstances of either spouse or of any child who is entitled to support; and*
- (c) in the case of an order made before May 1, 1997, the coming into force of Section 15.1 of the Act, enacted by Section 2 of chapter 1 of the Statutes of Canada, 1997.*

THE ISSUE OF MATERIALITY

While Section 14 of the Federal Child Support Guidelines establishes what may be considered a change of circumstances, that section, the Guidelines in general and the amendments to Section 17 of the *Divorce Act* do not address the issue of the materiality of the change. In *Willick v. Willick* [1994], 3 S.C.R. 670, Justice Sopinka addresses this point on behalf of the majority of the Court, at page 179:

THE INTERPRETATION OF SUBSECTION 17(4) OF THE DIVORCE ACT

This subsection authorises the Court to vary a previous support order when a change of circumstances occurs. The approach which a Court should take is to determine first, whether the conditions for variation exist, and if they do exist, what variation of the existing order ought to be made in light the change in circumstances.

In deciding whether the conditions for variation exist, it is common ground that the change must be a material change of circumstances. This means a change, such that, if known at the time, would likely have resulted in different terms. The corollary to this is that if the matter which is relied on as constituting a change was known at the relevant time, it cannot be relied on as the basis for variation.

Both the amended subsection 17(4) and the new subsection 17(4.1) refer to “a change” without defining the materiality of the change. Counsel may therefore argue that any change in circumstances resulting from the coming into force of the Federal Child Support Guidelines must still be a material change. If the consequences of a variation application would result in a child support order based on Section 3 of the Federal Child Support Guidelines and the applicable table of, for instance \$460.00 per month, and the amount currently being paid by one spouse to another, calculated on a net after tax basis to the receiving spouse would be approximately the same amount then, can one argue the resulting change is not sufficiently material to justify an application before the Court? Will the spouse responding to this application be entitled to claim costs against the spouse making the application where there is no materiality to the change?

THE PRIORITY OF CHILD SUPPORT ORDERS

Counsel must consider the consequences of an application to vary an existing child support order as the result of a variation order may have a direct, or an indirect impact on an existing spousal support order. The new Section 15.3 of the *Divorce Act* provides that a Court shall give priority to child support as opposed to spousal support when both applications are before the Court. Thus, a child support order may directly impact on a spousal support order if the payor is unable to pay both.

It is also possible that, as a consequence of an application to vary child support, there will be an indirect impact on existing orders for spousal support. If the applicability of the Guidelines would result in an order for reduced child support, would the paying spouse be then faced with a cross-application for increased spousal support? Or, could the reverse occur - where a receiving spouse obtains an order significantly increasing child support, will that spouse be met with a cross-application to then reduce any spousal support being received, with the paying spouse arguing that he has a lesser ability to pay spousal support now that he has a priority obligation to pay increased child support?

“NOTWITHSTANDING” ORDERS

As noted, subsection 6.1 of Section 17 of the *Divorce Act* now specifically provides that a Court **shall** make a variation of a child support order in accordance with the applicable guidelines. Notwithstanding this mandatory provision, counsel may rely on both subsections 6.2 and 6.4 of Section 17 of the *Divorce Act* to request a variation of a child support order that would be more equitable in the circumstances of the case at bar taking into account special provisions in a court order or agreement between the spouses which benefit the child.

Counsel may also rely on certain sections within the Guidelines themselves when obtaining a variation of an order for child support, notwithstanding the applicable tables. The categories of special or extraordinary expenses afford counsel the opportunity to be creative when seeking expenses for a child. The Guidelines provide for an argument that the applicable tables are inappropriate where a child is the age of majority or over. Counsel may also argue against the application of the applicable tables where undue hardship would result. It may be argued that the circumstances listed in Section 10 of the Guidelines which may cause undue hardship are not intended to be exclusive of other circumstances brought to the Court’s attention by counsel in a particular case. Intertwined with the undue hardship issue is a consideration of the respective standard of living of the spouses, with the spouse claiming an undue hardship not being entitled to enjoy a higher standard of living than the other spouse as a result of this claim.

REDEFINING THE “CHILD OF THE MARRIAGE”

A “child of the marriage” no longer refers to a child in relation to the age of 16 years, whether under that age, or that age or over and unable to support himself or herself. Now, the age for consideration is the age of majority of the province where the child ordinarily resides.

Counsel must consider whether an application for variation of an existing child support order can be made to provide for ongoing and perhaps retroactive support for a child who now meets the expanded definition of a “child of the marriage.”

INCOME INFORMATION

Knowledge of a spouse’s income is obviously critical to a determination of the possibility of success in an application to vary a child support order. Disclosure of income information will assist counsel and their clients in deciding whether a change may be material so as to justify the bringing of an application.

Subsection 25(1) of the Guidelines may be used to obtain current and ongoing income information. That subsection provides as follows:

25(1) Every spouse against whom a child support order has been made must, on the written request of the other spouse or the order assignee, not more than once a year after the making of the order and as long as the child is a child within the meaning of these Guidelines, provide that other spouse or the order assignee with the documents referred to in subsection 21(1) for any of the three most recent taxation years for which the spouse has not previously provided the documents.

Counsel will note that subsection 25(1) allows a spouse to make a written request for the income information of the other spouse once a year, after the making of a child support order. Arguably, a spouse has no right to request this continued financial disclosure where child support has been resolved by way of an agreement.

Section 21 lists the information to be provided by the spouses where their income information is necessary to determine the amount of child support to be ordered. The information required is extensive, including generally and if applicable, income tax returns for the three most recent years, a statement of current earnings, financial statements for a spouse’s business or professional practice and financial statements for a corporation. Using Section 22, a spouse may obtain a Court order requiring the disclosure of the income information and should the spouse against whom the order is obtained fail to comply with the Court order then, there are significant penalties provided in Section 24 of the Guidelines.

An exchange of the income information for both spouses should enable the parties to make a Section 3 calculation, particularly if no special or extraordinary expenses are sought. In these cases, the issue of the appropriate amount of child support to be paid may then be resolved by way of a consent order, without the need for a Court application.

“RECALCULATING” CHILD SUPPORT

One new provision of the *Divorce Act* may assist clients and counsel in avoiding the need to vary child support orders in the future as a result of updated income information. Where the federal and a provincial government have agreed, a provincial child support service may “recalculate at regular intervals, in accordance with the applicable guidelines, the amount of child support orders on the basis of updated income information” (paragraph 25.1(1)(b)). Section 25.1 of the *Divorce Act* goes on to provide for the right to apply to the Court to vary this recalculated amount if either or both former spouses do not agree with the recalculation, within 30 days after notification of the recalculation from the provincial child support service.

If federal/provincial agreements are developed to provide for this recalculation, there are obvious issues as to the validity of the income of a spouse used by the provincial child support service, based on updated income information. The provincial child support service (now defined by the *Divorce Act*) is granted broad rights by subsection 20.1(2) of the *Divorce Act* and subsection 25.1(4) of the Guidelines to request and obtain updated income information. If the calculation of a spouse’s income is reduced to a manageable formula, then the provisions to allow for a recalculation of the amount paid in a child support order may effectively reduce the need for future variation applications based on a change in the income of one or the other of the spouses. These recalculations may however only be available in cases where the spouses earn employment income and thus a determination of income is easily made. Real concern must be expressed as to the applicability of this process to self-employed spouses, or spouses earning incomes through a partnership, by virtue of control of a corporation, or under a trust. The determination of this spouse’s income will not be easy and may involve many arguable factors such as the reasonableness of expenses reported against income. Bureaucratic recalculations of child support orders in these cases may not be possible.

CONCLUSION

The guiding principle upon which child support orders are to be made remains the same: spouses have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute. This principle was originally phrased as objectives for the variation of child support orders in the now repealed subsection 17(8) of the *Divorce Act*. It reappears as the acknowledged principle in new subsection 26.1(2) of the *Divorce Act*. In the end, counsel may therefore argue that this principle remains available as an overall consideration for the Court in granting a variation order.

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Federal Child Support Guidelines Reference Manual

Suggestions for Practitioners

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Suggestions for Practitioners

By Daphne E. Dumont, Q.C.

1.0 INTRODUCTION

As a practitioner, with the introduction of the Federal Child Support Guidelines, you will initially be faced with four possible child support issues:

1. New separations of parties not eligible for a divorce (those not separated long enough);
2. New separations of parties eligible for, and wishing to commence divorce actions;
3. Parties with pre-May 1, 1997 separation agreements or provincial child support orders;
4. Parties with pre-May 1, 1997 divorce orders.

In the first two situations the new Guidelines will apply in obtaining an initial support order. The second two situations will require that you advise the parties as to how the new Guidelines affect their old orders or agreements. You may have to carry through variation applications in court to obtain new orders for your clients.

2.0 HOW TO ADVISE DIVORCE CLIENTS WITH NO PREVIOUS ORDERS OR AGREEMENTS

2.1 SELECT APPLICABLE GUIDELINES

The first step for the practitioner is to determine which Guidelines apply. After May 1, 1997, the new federal Guidelines will be in effect with respect to your married or formerly married clients. Your province or territory will by then have either:

- a) adopted its own slightly different comprehensive guidelines; or
- b) adopted the proposed federal Guidelines; or
- c) have done nothing (yet).

If your jurisdiction has adopted special guidelines which will apply in *Divorce Act* cases, then these will apply to divorcing couples residing in the jurisdiction as well as to child support under provincial/territorial law. If not, the new federal Guidelines will apply.

2.2 DETERMINE NUMBER OF CHILDREN

The second step is to establish the number of children covered by the Guidelines. This may seem to be self-evident, but you must be sure to include children under the age of majority in your jurisdiction and living at home, children over the age of majority who are “unable to obtain the necessities of life”, as well as children to whom your client may stand in loco parentis. (The definition of “child of the marriage” is now amended, replacing Section 2(i) of the 1985 *Divorce Act*. We assume that this new definition, which simply changes the reference to the age of the child from 16 years to age of majority, will continue to cover children obtaining post-secondary education, even if living at school or college.)

2.3 ESTABLISH THE INCOME OF THE PAYOR

The next stage of your analysis will be to determine the income of the payor, which is calculated primarily from the personal T1 tax return. The sources of income set out in the tax return are the sources to be added up to obtain the payor’s total income. Schedule III of the Regulations provides for adjustments to be made to some income items where the net annual figure is arrived at differently under the *Income Tax Act* (e.g., for dividends, capital gains/losses) than under the *Divorce Act*. The Regulations also prescribe methods of dealing with figures from previous income tax returns which are not accurate in the year in which the support is to be determined.

The prescribed adjustments to income as set out in Schedule III include deductions such as Canada Pension Plan premiums and Employment Insurance Act premiums, and child support paid to the person calculating his or her income. Spousal support received is deducted, as is any Social Assistance income of the spouse (not the child). Familiarize yourself with the full list of deductions to make sure that the total income indicated is accurate under the circumstances. Some deductions are relevant only in rare circumstances. In more complex situations, it may be necessary to obtain an affidavit from an accountant in order to substantiate the position your client is adopting before the Court regarding the amount of income earned. The amount of the payor spouse’s income, and in some cases, the recipient spouse’s income, may now be the most fertile battleground for the spouses, now that the payments to be made at each income level are preordained.

2.4 OBTAIN DOCUMENTATION REQUIRED TO PROVE THE PAYOR’S INCOME

It will be necessary for you to secure from your client each item on the list of documents which must be produced to substantiate claims regarding income sources and total income for the parties, in accordance with the Regulations. Each person required to provide income information must supply the following:

1. The last three years’ income tax returns;
2. The last three years’ income tax assessments;

3. A statement of earnings for the year to date;
4. If the person is in business, the financial statements of the business for the last three years with a statement showing the amounts paid to others employed in the business.
5. If the person is in a partnership, a confirmation from the partnership of the income and draw of the individual and a statement of capital contributions made by the individual for the last three years.
6. If the person controls a corporation, the year end statements of the corporation for the last three years and a statement of all payments made to persons not dealing at arm's length with the corporation.
7. If the person obtains income from a trust, a copy of the trust settlement agreement and the last three annual statements of the trust's yearly income and expenses.

The lists of payments to persons not dealing at arm's length with businesses or corporations must be obtained, otherwise it would be possible for child support payors who control corporations to pay substantial salaries to relatives in order to greatly reduce the profitability of the corporations, thus reducing their own income for purposes of draws or dividends and, in consequence, falsely establishing reduced incomes for child support calculations. Therefore, lawyers representing the recipient spouse would be well advised to obtain detailed information as to whether any family member of the potential support payor is connected with businesses or corporations run by the payor.

All of the above must be provided within thirty days of request if the person lives in Canada or the United States and within sixty days if they live elsewhere.

2.5 DETERMINE WHETHER RECIPIENT MUST ALSO PROVIDE INCOME INFORMATION

Normally only the potential payor will have to provide this information. If the recipient spouse intends to argue that extra payments are required, that undue hardship will be experienced by the recipient if the Guidelines are adhered to, or that, since the payor makes in excess of \$150,000.00 per year, additional support should be paid, the recipient must file the same documents. This will enable the Court or the other party to determine whether the additional claims are reasonable.

2.6 BE AWARE OF THE SERIOUS SANCTIONS FOR FAILURE TO PROVIDE INCOME INFORMATION

Section 22 of the Regulations provides that if a party fails to provide the required information, the claimant may move for judgement without the information or move for an order requiring that the information be filed. In this case sufficient costs to "fully compensate" the claimant for the inconvenience and additional work can be awarded as well. (This is unusual, as costs normally only cover a portion of the claimant spouse's expenses.)

Section 23 authorizes the Court (if it proceeds to a hearing in the absence of the documentation of the other party) to draw adverse inferences from the other party's failure to file and to impute income to that party based on the evidence given by the claimant.

Section 24 authorizes the Court to issue a contempt order against spouses who do not file their documents after being ordered to do so. The Court may also strike the pleadings of such parties and proceed to hearing without more, awarding heavy costs against the persons who failed to file.

2.7 WHAT IF THE PAYOR'S INFORMATION IS OUT OF DATE?

Sections 17, 18, and 19 of the Regulations permit the Court to change the figures derived from the Revenue Canada returns in unclear situations. For instance, if there is no pattern for the receipt of a certain item of income, the Court may take an average or impute an annual sum which seems reasonable. Non-recurring losses can also be dealt with in this way. Further, if the income shown on the Revenue Canada returns does not reflect all funds available to the spouse (for instance, if the spouse is a shareholder who could be, but is not, drawing additional dividends, or is being paid for services at a rate commensurate with the value of the services provided, the Court can establish an annual value for this notional income component). In Section 19, the Regulations expressly state that a business deduction which is considered reasonable for tax purposes will not necessarily be reasonable for child support calculation purposes, so practitioners should study business's annual reports very closely, with a view to increasing the amount of income which could be deemed available to the support payor.

2.8 WHICH GUIDELINES SHOULD BE FOLLOWED IF THE SPOUSES ARE IN DIFFERENT JURISDICTIONS?

If both spouses reside in the same province or territory (which has its own guidelines), that jurisdiction's guidelines will apply. If the payor spouse lives outside Canada and the recipient spouse resides in Canada, the federal Guidelines will apply using the tables of the jurisdiction in which the claimant spouse lives. If the spouses live in different provinces in Canada, the federal Guidelines will apply using the tables of the jurisdiction where the payor spouse lives.

2.9 CONSIDER THE EFFECT OF SPLIT AND SHARED CUSTODY

- i) If one spouse has sole custody, the table amount payable is based solely on the income of the non-custodial payor spouse.
- ii) If the parties have split custody (one or more children with one spouse and one or more children with the other) you must first calculate how much the mother would pay to the father for the children in his custody and how much the father would pay to the mother for the children in her custody, then subtract the totals. The remainder is paid to the spouse who should receive the larger sum. For example, if the father

with two children would pay the mother with three children \$900.00, and if the mother with three children would pay the father with two children \$100.00, then the final order is for the father with two children to pay the mother with three children is (\$900.00 - \$100.00 =) \$800.00.

- iii) If custody is shared so that one parent has at least 40 percent of the time with the children and the other parent has the remaining time, Section 9 of the Regulations prescribes that the order must take into account the amount that each spouse would normally pay the other, the increased costs of shared custody arrangements and “the other circumstances” of each spouse and of any child for whom support is sought. This is a rather vague test but it appears to imply that the Court should make allowances for the extra rent, food, heat, and other costs both spouses now have. There is no clear guidance as to how the Court is to apply this test. The implication appears to be that the “richer” spouse should pay less than he or she normally would, having taken on a larger share of the parenting responsibility. However, even where both spouses have increased expenses, if the recipient spouse is nevertheless fully responsible for all major purchases for the child, too great a reduction for the payor spouse may not be fair. Practitioners should carefully determine who is making the capital purchases as well as who is paying the rent and light bills, for example.

2.10 CALCULATE SPECIAL EXPENSES IN ADDITION TO THE GUIDELINE AMOUNTS

In addition to the basic Guideline amount of support derived from the appropriate provincial table, it will be necessary for practitioners to investigate the availability of certain other special expenses which may be added on. These additional amounts are listed in Sections 6 and 7 of the Regulations. Section 6 allows the Court to order medical or dental insurance to be continued by either spouse for the benefit of the children, while Section 7 lists additional extra payments which can be ordered against the payor spouse if they are consistent with pre-separation spending patterns. They are:

- a) child care expenses;
- b) medical and dental insurance;
- c) health related expenses which are in excess of reimbursements available through medical and dental insurance, provided these expenses amount to at least \$100.00 for each illness or event;
- d) extraordinary primary or secondary education expenses. (This likely involves expenses such as special training for a high school student extraordinarily gifted in languages, for instance, or travel expenses to get a child to the only school in the province which can assist him with his particular learning problem. It would not normally include standard educational expenses such as school trips, fundraising

- projects, moderate sports expenses, although the Regulations do not define this concept with any precision);
- e) post-secondary education (note that this is not an “extraordinary” expense but presumably just covers all the regular expenses of university or college);
- f) extraordinary extra-curricular expenses (probably including cello lessons for a very gifted child, for instance but not Scouts or Guides for the normal child, which the basic support should cover.)

The implication is that a child with special gifts or special needs may have extraordinary expenses, but that the parent of a normal child should not expect to use the payor spouses’ income to fund a long list of extracurricular activities or attendance at elite institutions not specifically needed by the child.

It will be necessary to determine if any of these special circumstances apply to your clients. Note that for some of these (such as health-related expenses) the Court may only set the percentage of such expenses which the payor must pay, as the annual amount may not be calculable in advance.

2.11 CONSIDER UNDUE HARDSHIP

To Reduce Support Payments

Section 10 of the Regulations sets out the circumstances under which spouses can apply to avoid the imposition of the Guidelines if they would cause undue hardship. The Court may award an amount that does not match the Guideline amount provided that it gives written reasons. The Regulations set out a non-exhaustive list of situations which may give rise to valid claims of undue hardship including:

- a) A situation where a spouse has incurred a high amount debt in order to support the spouse and children before separation, or to earn his or her living at the time the order is being made. (This is quite a judicious provision as it distinguishes carefully between debt incurred to benefit the family in the past or to support it now, and debt incurred for frivolous or selfish purposes. For instance, in my view, spouses could not rely on debt incurred for the purchase of luxury items or lavish vacations to support a submission of undue hardship to avoid the Guideline amount.)
- b) High access costs (For instance, if a custodial father has moved to California the mother may argue that she should not have to pay the set child support award since it will cost her many thousands per year to go back and forth to visit her children.)
- c) Existing support orders for any persons. (An obligation to support a healthy first wife, for instance, must be in an order for it to be taken into account by a court. This is to be distinguished from the next two situations, where the simple existence of a duty to support, even without an order, is sufficient to reduce the amount of a later child support order for the children of a more recent relationship.)

- d) A duty to support other children (second families).
- e) A duty to support an ill or disabled person.

2.12 LOWER STANDARD OF LIVING AS A DEFENCE TO CLAIMS OF UNDUE HARDSHIP

To succeed with a claim of undue hardship, the person so claiming must meet the standard of living test. The Court must deny an application for relief based on undue hardship if the household claiming the relief will be better off than the household paying the support. Thus, for example, a well-paid father with a great deal of debt cannot ask for a reduction in his child support order on the grounds of undue hardship if the mother and the children have a lower standard of living. Where both parents have similar incomes and the father's ability to pay is adversely affected by substantial debts incurred during the marriage, he may be allowed to make this claim, provided that he meets the standard of living test. Schedule II of the Regulations sets out the method of determining which household has the higher income. For this purpose everyone living in the two new households is included, and for each household a figure is derived which is the ratio of the actual income of the household to the minimum standard of living required by the household. For instance, a mother and child with an income of \$20,000.00 per year should be making at least \$14,535.00 to be above the poverty line. (The poverty line figures are outlined in the Schedule.) Their ratio is thus \$20,000.00 divided by \$14,535.00 or 1.3. Meanwhile, assuming the payor spouse is also making \$20,000.00 per year, living alone, and claiming undue hardship due to debt payments. This spouse's ratio is \$20,000.00 divided by \$10,382.00 or 1.9. Since the payor's 1.9 ratio is higher than the recipient family's 1.3 ratio the payor cannot get relief on grounds of undue hardship. Were the recipient family members to be making \$30,000.00 per year, their ratio would rise to 2.0, permitting the payor to make the argument for a reduction in payments, as his 1.9 ratio now demonstrates his lower standard of living.

In making reduced orders due to undue hardship the Court may specify how long the lower amount is to be paid and set a higher amount to commence at the end of that period. The idea here would be to allow the reduction due to undue hardship only as long as the actual hardship continues (e.g., until the loan is paid out or until access costs are reduced by one party moving closer to the other). If any relief on the basis of undue hardship is granted, reasons must be set out in writing by the Court to explain its conclusions.

2.13 TYPES OF PAYMENT WHICH CAN BE ORDERED

The Court is permitted to order support payments in lump sums, periodic payments, or some combination of a lump sum, and periodic payments. Payors can be ordered to provide security for payment. Payors can also be ordered to pay a portion of expenses which cannot yet be established.

2.14 INFORMATION NEEDED FOR THE ORDER

The order granted by the Court must contain the following information:

- i) the full names and dates of birth of all children covered;
- ii) the incomes used to arrive at the payment ordered;
- iii) the amount determined for the number of children under the age of majority;
- iv) the amount determined for any children over the age of majority;
- v) the particulars of additional expenses which are to be covered by the order, what child they are for, and what proportion is to be paid by the payor;
- vi) the date on which a lump sum or first payments is to be made and the date of the month on which all subsequent payments are to be made.

Practitioners must ensure that they obtain the information required for the order to be granted and provide it to the Court.

2.15 OTHER GROUNDS FOR DEPARTURE FROM THE GUIDELINES

The *Divorce Act* amendments themselves (not the Regulations) give an additional list of circumstances under which the Court may depart from the Guidelines, although the general direction to the Court is that it shall follow the Guidelines. Exceptions can be made if:

- a) Special provisions for child support have otherwise been made. (An example might be the transfer of a large income bearing property to the custodial parent to be used to support the children.)
- b) A division of property directly or indirectly benefits the child. (This would include those relatively common situations in which, at separation, the noncustodial parent leaves all or a great proportion of the assets with the custodial parent so that the children will have accommodations, transportation, and other benefits.)
- c) The spouse has entered into a consent order and the court is satisfied that reasonable arrangements have been made for the support of the children (Sections 15.1(7), 17(6.2), and 17(6.4)).

It will be incumbent upon the practitioner to determine whether any of these circumstances applies to the client. The statute requires that, where either of these exceptions apply, the sum set by the Guidelines must also appear to be “inequitable.” So, a transfer of the house alone, by a very wealthy payor, although beneficial in itself, might not relieve the payor of the full child support obligation, if it appears to the Court that it is nevertheless fair for the payor to make the full payments set out in the Guidelines.

The Court must record its reasons for departing from the standards set by the Guidelines in all such cases.

2.16 SPOUSAL SUPPORT

Section 15.2 of the revised *Divorce Act* permits the award of spousal support on which tax will still be payable by the recipient and which will still be deductible for tax purposes by the payor. Section 15.3 directs the Court to give priority to orders for child support and, if awarding a lesser amount of spousal support than it would wish to award, due to the award of child support, the Court is instructed to record its reasons for this. This permits the spouse to claim spousal support, or an increase in spousal support, when a change in circumstances occurs. Such changes would presumably include the termination of the child support component of the order or an increase in the payor's income to a level which would permit the spousal support award to be re-established.

As the child support payments set out in the Guidelines will be lower than current provincial standards in some jurisdictions, spousal support claims may be more relevant in your cases than they have previously been. If a child support award seems too low, consider adding a claim for spousal support.

3.0 PROCEDURES FOR NEW SEPARATIONS WHERE PARTIES ARE NOT ELIGIBLE FOR DIVORCE

The Guidelines only apply in the case of divorcing couples. Those ineligible for divorce, not contemplating divorce, or common law spouses will have to rely upon the relevant provincial legislation, where similar guidelines may or may not have been adopted. Clients eligible to apply for a divorce may wish to take advantage of the Guideline amount and it may be therefore advisable to petition for divorce even before the minimum period of separation has expired, and attempt to get the support settled under the interim order provisions of the *Divorce Act*.

4.0 HOW TO ADVISE CLIENTS WITH SEPARATION AGREEMENTS OR PROVINCIAL COURT ORDERS FOR CHILD SUPPORT WHICH PRE-DATE MAY 1, 1997

The amended *Divorce Act* will now provide that any variation of old divorce judgements granted before May 1, 1997, must be made in accordance with the Guidelines. This also applies to parties now petitioning for divorce who have pre-existing orders. Parties who do not wish to divorce may apply for variations under the laws of their jurisdiction once the jurisdiction adopts guidelines. Variations will not necessarily scrap the old orders or agreements. If the payor has provided a substantial benefit to the children in other ways, and if it would be inequitable in these circumstances to follow the Guidelines, the Court may diverge from the Guidelines if written reasons are provided.

This clause protects, at least to some degree, spouses who pay reduced or no child support in return for generous settlements of real or personal property on the custodial parent at separation. It is thus important to review old agreements and orders carefully before advising on variation under the Guidelines. Note that it is not enough simply to say that the parties agreed on a large amount of child support in the interest of the children; in these circumstances the payor of an amount in excess of the Guidelines can nevertheless apply for a variation and request a reduction.

The Guidelines specifically state that the coming into force of the amendments to the *Divorce Act* constitutes a material change in circumstances and entitles parties to a divorce judgement to apply for a variation. It is anticipated that there will be a great many applications filed on behalf of child support recipients whose support amounts are below the Guidelines, and a matching number of applications from payors whose payment amounts are above the Guidelines. Lawyers will have to review their old agreements to see if any of their clients can benefit from the new law.

The only problem for your clients will be that an application to reduce support made by payor will bring with it the loss of the tax benefit the payor currently receives. Thus, a small or even medium size deduction may be of no net value once the tax benefit is taken away. Parties must continue to declare and deduct their child support payments unless they get a variation from the Court.

4.1 NEW VARIATION PROCEDURES FOR CHANGES COVERED BY THE GUIDELINES

Jurisdictions are working on, but have not yet finalized, fast track procedures to allow couples who have agreed on a variation to obtain their variation orders without a great deal of legal expense and lengthy procedures. You will have to determine what the practice is in your jurisdiction. If consent is lacking, a full variation application will have to be made. In the absence of any new administrative procedures, the existing procedure for an application for variation should be followed, whether or not your client has the consent of the other party. Note that the “variation-by-court-order process” is for substantial variations due to changes in circumstances. There is a separate procedure discussed immediately below, for “minor recalculation” on a yearly basis.

4.2 RECALCULATION BY CHILD SUPPORT SERVICES

Since the new Guidelines are predicated on child support being connected with income, each jurisdiction’s child support service will be given the power to recalculate child support orders (Section 25.1 of the amended *Divorce Act*). This section does not indicate exactly how the recalculated amount is to be arrived at, but Section 25.1 of the Regulations provides that the other spouse can demand updates on all of the information filed to establish the original order no more than once a year. Section 26 of the Regulations provide that a spouse may assign the right to demand this up-to-date information to the child support service in their jurisdiction. However,

the enforcement services do not have the power of the Court to impute income to those who fail to file, and only a Court appears to have the power to order the payor to file financial information. This may cause some procedural problems when “child support recalculation time” rolls around each year. You should be sure to remind your custodial clients to expect the recalculation and to ask about it if it does not occur.

The recalculated sum is due thirty-one days after notice is given to the payor. There is power to contest, but if the contested amount is upheld the payment is retroactive to the date of the original notice.

4.3 OTHER SORTS OF VARIATION

It is important to note that the standard right to obtain a variation if there are other material changes in circumstance is preserved by Section 14. Practitioners will normally be dealing with variations which have arisen because of the coming into force of the Guidelines, and with the recalculation of orders once granted, but the standard regime which permits variations to be made if someone loses their job or if a child becomes disabled (for example) remains in force. The only change is that the Guidelines will apply when the new amount is being calculated.

5.0 GENERAL INFORMATION

Each jurisdiction may prepare special forms for use by practitioners. You should check to see if these exist before drafting anything. There may also be “consent variation kits” for the use of parties who are content to change over to the new Guidelines without dispute.

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Federal Child Support Guidelines Reference Manual

Contracting Out and Special Provisions in the Federal Child Support Guidelines

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*This article was commissioned by the Child Support Team,
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views of the Department.*

Contracting Out and Special Provisions in the Federal Child Support Guidelines

By V. Jennifer Mackinnon

The clear intention of the Federal Child Support Guidelines is that they be applied presumptively, without the exercise of judicial discretion in fixing the amounts of child support. Indeed the heading of Section 3 of the Guidelines is entitled “Presumptive Rule.” Section 3(1) provides as follows:

Presumptive Rule

“Section 3(1) Unless otherwise provided under these Guidelines, the amount of a child support order for children under the age of majority is:

- (a) the amount set out in the applicable table, according to the number of children under the age of majority to whom the order relates and the income of the spouse against whom the order is sought; and*
- (b) the amount, if any, determined under section 7.”*

It is also clear that the ability of individuals to successfully negotiate an award at variance from the Guidelines is limited. This must be so if the stated objectives of the Guidelines are to be met. Section 1 of the Regulation provides as follows:

“1. The objectives of these Guidelines are:

- (a) to establish a fair standard of support for children that ensures that they can continue to benefit from the financial means of both spouses after separation;*
- (b) to reduce conflict and tension between spouses by making the calculation of child support orders more objective;*
- (c) to improve the efficiency of the legal process by giving courts and spouses guidance in settling the levels of child support orders and encouraging settlement; and*
- (d) to ensure consistent treatment of spouses and children who are in similar circumstances.”*

Any discussion of “contracting out” of the Guidelines should distinguish between cases where the Guidelines are presumptive and cases where they are advisory only. As noted above, Section 3 sets out the presumptive rule. The specified situations in which the Guidelines are advisory only are found in:

- Section 3(2) (Child the Age of Majority or Over);
- Section 4 (Incomes Over \$150,000.00);
- Section 5 (Spouse in Place of a Parent);
- Section 9 (Shared Custody);
- Section 10 (Undue Hardship).

In these circumstances, the discretion of the Court may be invoked and the Court is directed to:

- consider the condition, means, needs, and other circumstances of the children and the financial ability of each spouse to contribute to the support of the children (Sections 3, 4 and 9);
- award such amount as the Court considers appropriate (Section 5);
- have regard to other factors such as the Table amounts and the increased costs of shared custody (Section 9); or
- simply award a “different” amount without specific direction (Section 10).

In all of these situations, the parties have contractual freedom to negotiate an amount of child support that a court would uphold absent evidence of unfairness in the bargaining process or disclosure made, or that the agreed upon amount is contrary to the child’s interest. A court will certainly have regard to the provisions of the Guidelines in determining whether an agreement reached in a fact situation covered by the above-noted provisions should be upheld or set aside. But, aside from that new feature, parents still will have the freedom to negotiate an agreement with respect to the support of their children in these circumstances with reasonable expectation that a court will not interfere with it, as could be done pre-Guidelines.

It is in the other circumstances, where the Guidelines are intended to apply presumptively, that new limitations are imposed upon parents’ contractual abilities. The parties still can, by consent, direct the outcome of a child support application in two ways. One is provided for in the Act and the other in the Regulation. Section 15.1(7) and (8) of the *Divorce Act* states as follows:

“15.1(7) Notwithstanding subsection (3), a court may award an amount that is different from the amount that would be determined in accordance with the applicable Guidelines on the consent of both spouses if it is satisfied that reasonable arrangements have been made for the support of the child to whom the order relates.”

“(8) For the purposes of subsection (7), in determining whether reasonable arrangements have been made for the support of the child, the Court shall have regard to the applicable Guidelines. However, the Court shall not consider the arrangements to be unreasonable solely because the amount of support agreed to is not the same as the amount that would otherwise have been determined in accordance with the applicable Guidelines.”

See also Section 17(6.4) and (6.5) which are the parallel provisions with respect to the variation of orders.

The two requirements are that the order be made on consent and that the Court be satisfied that the arrangements for the support of the child are reasonable. An arrangement is not necessarily unreasonable just because it is not the same amount as would be dictated by the Guidelines. Nonetheless, the Court will require evidence and submissions as to why and how the arrangement is reasonable in order to exercise its discretion in permitting the consent order to be made, and there is nothing to prevent a party from applying for a variation to achieve a Guideline amount at a later date if there is a change in the condition, means, needs or other circumstances of either spouse or of any child who is entitled to support: see Section 14(b) of the Regulation. An advantage achieved by the payor in obtaining a consent order is that variations will be governed by Section 14(b), which reads like the familiar material change in circumstances clause, and not by Section 14(a). That section allows a variation of an award made in accordance with the applicable Table if there is a change in circumstances that would result in a different award, i.e., any income change in the payor indicating a different Table amount would allow a variation to be made. Since a consent order is presumably not a determination made in accordance with a Table amount, the payor achieves the protection that a material change in circumstances must be proven to support a future variation.

The second way in which parties can direct the outcome of a child support application covered by the presumptive aspects of the Guidelines is set out in Section 15(2) of the Regulations. Spouses are permitted to agree in writing on the amount of the annual income of a spouse. The Court must be satisfied that the amount is “reasonable” having regard to the income information provided under Section 21. The requirement that the income disclosure required by Section 21 must still be made is important both for the recipient parent, to ensure the agreement is entered into knowledgeably, and for the Court, so that it can objectively determine if the income amount is reasonable.

Clearly, agreeing to an income amount will have a substantial, if not a necessarily determinative effect, upon the child support award. It will dictate the Table amount that will apply and the

percentage allocation for the sharing of special or extraordinary expenses determined under Section 7 of the Regulations.

With respect to self employed persons or persons who to a large extent control their own incomes through corporations, negotiations may well focus upon the issue of income, leading to negotiated agreements as to the income level. Provided that the evidence supports the figure as reasonable, the Court should be reluctant to deviate from that figure.

A distinction can be drawn between consent orders and orders based on an agreed level of income only. The latter will, in presumptive cases, still lead to an award made in accordance with an applicable Table. This will mean that a material change in circumstances is not required for future variation, rather only a change, i.e., an income change, that would lead to a different Table award.

The other avenue to contracting out of the Guidelines is found in the provisions in the *Divorce Act*, dealing with what quickly have become known as special provisions. These sections are Section 15.1(5) and (6) (Child Support Orders) and Section 17(6.2) and (6.3) (Variation Orders). The provisions state as follows:

“15.1(5) Notwithstanding subsection (3), a court may award an amount that is different from the amount that would be determined in accordance with the applicable Guidelines if the Court is satisfied:

- (a) that special provisions in an order, a judgment or a written agreement respecting the financial obligations of the spouses, or the division or transfer of their property, directly or indirectly benefit a child, or that special provisions have otherwise been made for the benefit of a child; and*
- (b) that the application of the applicable Guidelines would result in an amount of child support that is inequitable given those special provisions.”*

“(6) Where the Court awards, pursuant to subsection (5), an amount that is different from the amount that would be determined in accordance with the applicable Guidelines, the Court shall record its reasons for having done so.”

See also Section 17(6.2) and (6.3) for the parallel provisions dealing with variations.

There are several technical requirements to this section, all of which must be successfully established in order to attract the discretion of the Court:

- (1) the provision must be special, presumably by being out of the ordinary, more generous or unique in some way;*

- (2) *the special provisions must relate to the financial obligations of the spouses, or to the division or transfer of the their property;*
- (3) *they must directly or indirectly benefit the child; or,*
- (4) *other special provisions must have been made for the child, and*
- (5) *the Guideline amount must be inequitable given the special provisions.*

The “other special provisions” are likely intended to cover a trust or gift established or given not by a parent but which has significant financial advantage to the child.

As is often the case, the litigation arising from these cases will focus on the meaning of the adjectives, “special” in special provisions, and “inequitable” in reference to the amount of support given the special provisions. This will be true whether the agreement in question pre or post dates the proclamation of the Guidelines.

In terms of contracts already drawn without knowledge of these requirements, the various factors will be the matter for evidence and legal argument. The history of negotiations and the value of consideration given and received will have to be delved into, to determine if a provision is so special as to make the Guideline amount inequitable. This may well present difficult issues of fact for resolution where the parties have made an agreement, but never actually agreed upon all the values relevant to their property settlement.

In respect of contracts made with knowledge of the provisions of the Statute and the Guidelines, the content of the agreement will be crucial and should be carefully drawn. Such agreements should address all of the technical requirements in order to enhance the prospects that the agreement will be upheld in court. The agreement should identify what the special provision is and why it is special. It should identify the direct or indirect benefit to the child and quantify the value of that benefit. It should acknowledge that application of the Guidelines would be inequitable including a statement of the reasons why. A bald statement that the provision is special and that the application of the Guidelines would be inequitable is unlikely to suffice.

Some scenarios which might invoke the special provisions are these:

- (1) conveyance of the matrimonial home to the custodial parent, or an extended period of exclusive possession;
- (2) maintenance of the inclusion/deduction income tax treatment;
- (3) trusts.

In respect of a conveyance of the matrimonial home or a period of exclusive possession, one question which will arise is how will the Court value the consideration. In exclusive possession cases, one might look at the savings in rent as the value, or, from the other point of view, the interest income foregone by delaying receipt of one’s equity. In conveyance cases, an approach could be to apply a reasonable rate of interest to the value of the equity conveyed, and to set that off against the Table amount. Or, the savings by having a lower mortgage than would otherwise be the case could be calculated. The value attributed to the consideration will likely effect the

determination of whether the provision is actually special. In respect of a conveyance of a home or a period of exclusive possession, it appears clear that there is a direct or indirect benefit to the child. Whether the provision makes the application of the Guidelines inequitable is another question. If the conveyance was in consideration for a release of spousal support, it is not likely that the special provision would pass the inequitable test. If the noncustodial parent has received full and fair consideration in the form of such a release, it would not be inequitable to award child support in accordance with the Guidelines.

A properly drafted agreement dealing with the special provision of, for example, an extended period of exclusive possession should cover these points:

- (1) The period of exclusive possession is _____.
- (2) The loss of income to the "payor" spouse from agreeing to the exclusive possession and foregoing his or her equity is \$_____ per month based upon an equity of \$_____ and an interest rate of _____ %.
- (3) The value of the benefit to the recipient parent is \$_____ per month based upon a reduced rental/mortgage rate of \$_____ per month.
- (4) An acknowledgement that the exclusive possession is a special provision and that normally the home would have been sold immediately to effect a property division.
- (5) An acknowledgement that the exclusive possession is for the direct benefit of the children.
- (6) A statement that the Guideline amount would be inequitable because (for example) the cost to the payor would be excessive having regard to his or her foregone equity and costs of providing his or her own accommodation, inserting both applicable figures.

The second potential, common special provision, is an agreement to maintain the inclusion/deduction tax treatment. In cases where there is a substantial difference between the income tax rate of the payor and recipient, there is considerable advantage to be achieved, and potentially shared between the parties, by maintaining this tax treatment. It is advisable that such agreements build in their own formula for future variation so that the agreement or order made prior to the proclamation of the *Income Tax Act* amendment, currently contemplated for May 1, 1997, does not have to be varied after April 1997 to change the child support amounts payable to the recipient. The amendments to the *Income Tax Act* will provide that where an agreement or order is varied after April 1997 to change the child support amounts payable, then the new tax treatment of no inclusion/no deduction will be applicable.

Therefore, an agreement prior to the changes could, for example, include a cost of living clause, which could allow adjustment to the amounts without necessitating a change to the agreement or order, and this agreement would still attract the inclusion/deduction treatment.

The agreement should then go on to state the amount of support that would be payable pursuant to the Guidelines on the no inclusion/no deduction basis, point out the increased amount of disposable income in the hands of the recipient by reason of the deduction/inclusion treatment, and acknowledge that this constitutes a special provision and that application of the Guidelines would be inequitable.

The amendments to the *Income Tax Act* generally require an agreement that will attract the inclusion/deduction tax treatment to be made on or before April 30, 1997. However, the prior payments provisions in Sections 56.1(3) and 60.1(3) provide that an original agreement or order for child support made after April 30, 1997 and before December 31, 1998, may specify that the support will be included in the income of the recipient and deducted from the income of the payor. To qualify, the parties must have separated before May 1, 1997, and a payment of child support in any amount must have been made before that date. The usual clauses acknowledging that the parties intend the inclusion/deduction tax treatment, that the payment is made pursuant to the agreement or order and reference to the specific sections of the *Income Tax Act* are required. Such an agreement should not provide for a post April 1997 commencement date.

This opportunity for maintaining the inclusion/deduction regime does not apply to a variation of a child support order or agreement that was entered into before April 30, 1997: Section 56.1(3).

The third likely special provision will be a special trust set up to finance child related expenses. Should the trust cover such expenses, the requirement of being special and benefiting the child will be met. But will the application of the Guidelines be inequitable? If the parent or parents have established and funded the trust, perhaps, on a theory that the parent should not pay twice. But if the trust is funded by third parties, such as grandparents, is it equitable to release a parent of his or her obligation to pay child support? This is a much more arguable proposition.

Similarly, for agreements now being drafted it will be prudent to specify that certain provisions are not "special" provisions, if that is the intention. This will avoid creative arguments down the road that a less than Guidelines amount should be awarded because of some aspect of the agreement. In short, all agreements should now contain recitals setting out the basis of the child support agreement, even if it is only to recite the following:

- (1) this agreement is made in accordance with the Guidelines
- (2) the payor's income is \$ _____.
- (3) the Table amount is \$ _____.
- (4) the special expense adjustments are \$ _____.

In addition to addressing the technical requirements of the legislation, one should also consider including a provision outlining what will happen if the provision is challenged and an award obtained in accordance with the Guidelines, along the lines of a liquidated damage clause. This could include an immediate termination of a special provision, reopening of other aspects of the agreement or even a refund of any foregone benefits by the noncustodial parent. Such a provision is key because just as noncustodial parents are currently reluctant to make lump sum

child support arrangements because of the overriding jurisdiction of the Court not to uphold a child support agreement found to be contrary to the best interests of the child, so should they be reluctant to agree to a special provisions agreement without a stipulation for return of consideration should the agreement be set aside at the instance of the other party.

In respect of an agreement that describes a period of exclusive possession as a special provision, the agreement could provide that if an award is obtained in accordance with the Guidelines, the exclusive possession will terminate and the house will be sold forthwith. If the consideration is a conveyance of equity in a matrimonial home, the agreement could provide for a return of the equity, or again, for the sale of the property and distribution of proceeds between the couple. Where the special provision is the deduction/inclusion tax treatment, the agreement could provide that if an application is made for an award in accordance with the Guidelines, the parties are deemed to consent to an award equivalent to the amount in the agreement and that that amount is reasonable having regard to the child's needs, including special expenses. A more elaborate approach would be to attempt to quantify the loss of income to the recipient spouse over the remaining years that the child is expected to be a child of the marriage, and to consent to judgement in a specified amount (or an amount to be calculated by formula) should the payor apply for and obtain a reduced child support award in contravention to the agreement. Further, a clause could also be drafted to protect a payor should the recipient obtain a higher award in the face of an agreement to the contrary, but such a clause may be more difficult to enforce.

In conclusion, in cases falling within the presumptive aspect of the Guidelines, contracting out can be achieved through "reasonable consent," agreement as to "reasonable income levels" and "special provisions for the child's benefit" rendering the application of the Guidelines inequitable. All of these possibilities are subject to and limited by the Court's discretion and there is no assurance that such an agreement will actually survive the scrutiny of the Court. These limitations may well circumscribe the cases where parties do endeavour to enter into an agreement at variance to the provisions of the Guidelines, and this was surely the intention of the legislators.

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Federal Child Support Guidelines Reference Manual

The Proposed Child Support Guideline Package: The Scope of Judicial Discretion

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*This article was commissioned by the Child Support Team,
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views of the Department.*

**The Proposed Child Support Guideline Package:
The Scope of Judicial Discretion**
By Professor James G. McLeod

INTRODUCTION

The proposed Federal Child Support Package came into force on May 1, 1997. Notwithstanding the publicity the Package has generated, many parents are unclear about what the Package does and how it affects them. Correspondingly, many lawyers and judges have yet to examine the Package in sufficient detail to understand how it affects their jobs on a day to day basis.

Some parents (usually payees) consider the Package a recognition of the shortcomings of the current discretion driven child support regime. Others (usually payors) consider the Package yet another example of Society's attitude that an access parent's main function is to be a "wallet." As is often the case, neither perception is entirely accurate.

The amount of money that will be awarded "tax free" under the Guidelines is not appreciably greater than the amount of money that a judge would order under the prevailing judicial child support guidelines when the tax consequences arising under the current inclusion/deduction regime are factored out. A payor is unlikely to pay a significantly higher after tax amount of child support under the Guidelines than under the present practice. Indeed, in Alberta, an application of the prevailing judicial guideline [*Levesque v. Levesque* (1994), 4 R.F.L.(4th) 375 (Alta. C.A.)] may lead to a higher after tax child support award than will be directed under the Guidelines.

As a result of the amendments to the *Income Tax Act* which remove child support payments from the inclusion/deduction regime, many payees believe that they will retain more of their child support dollars under the Federal Package than under the current inclusion/deduction regime. This is incorrect. Child support orders or agreements predating May 1, 1997, will continue to be subject to the inclusion deduction regime. While the parties will be able to sign and file documentation to render existing child support tax neutral, a payor is not likely to agree to such a filing unless the amount he or she pays is grossly inadequate under current practice or support is reduced. Any change by fresh agreement or order after the Guidelines are in force will convert a pre-May 1997, child support agreement/order to the new regime. Judges will have to decide whether a variation of a prior agreement pursuant to the terms of the agreement will continue the prior regime or convert the variation agreement into a new agreement under the Guideline regime.

While anyone who has an existing child support order or agreement can opt into the Package, he or she cannot just decide to opt into the tax exemption. A party to an existing child support agreement or order can apply for a child support determination under the Child Support Guidelines. An order made under the Guidelines will be tax neutral under the Income Tax Amendments. However, depending on the parents' taxation rates, the net amount of child

support payable under the Guideline Tables may be less than the net after tax amount of child support that would be awarded under the current inclusion/deduction regime. Essentially, Parliament has discounted the amount of support deemed appropriate under the current inclusion/deduction regime by the amount of money the payor would have received back through his or her tax deduction.

Since the amount of the current income tax deduction for child support depends on the provincial as well as federal Income Tax Acts, Schedule I of the Child Support Guidelines includes a separate table for each province. The table for the province where the payor ordinarily resides at the time of proceedings should be applied: Section 3(3)(a); c.f. Section 3(3)(b) where payor's residence is unknown or outside Canada. Someone in Quebec for example will pay a different amount than someone in Nova Scotia, notwithstanding both payors and both payees earn the same income and have the same living expenses. Whether the disparate treatment accorded payors and payees across Canada under *Bill C-41* (the amendments to the *Divorce Act*) satisfies the equality provisions of the *Charter* raises the question whether equal treatment under the law means treating people the same.

By making child support payments tax neutral and establishing the Guideline quantum by discounting current awards by the payor's taxation rate, Parliament has engineered a massive tax clawback from separated parents. Under the current practice, after determining a payor's fair share of the total child care costs, a presiding judge grosses up the payor's share to reflect the payee's taxation costs of receiving child support: *Levesque v. Levesque*, *supra*. Since the payee pays income tax on the money received as child support, the tax gross up ensures that after the payee has paid the requisite income tax on the child support, he or she retains an amount that represents the payor's fair share of the actual out of pocket child care costs.

Although the mother in *Thibaudeau v. R* (1995), 12 R.F.L.(4th) 1 (S.C.C.) argued that judges did not take the tax costs of a support award into account, in the vast majority of cases, counsel and the judge addressed the taxation issues. While at one time judges and lawyers may have estimated the tax costs of a child support order, this has not been the case for some time. The proliferation of tax tables and charts which allow a person to quickly calculate the average tax costs of a child support order at various income levels and the net recovery or cost of a child support award has reduced the need for anyone to guess at the tax consequences of a child support order/agreement. The availability of computer generated family law support programs which calculate tax costs/savings and provide clear and accurate information of net disposable income after taxes and other statutory deductions are factored out means that lawyers can produce accurate tax information for settlement or litigation. It is unusual that at least one of the parties to a child support issue does not have access to a set of tax/support charts or a computer tax/support program.

Historically, payors earned more than payees. Accordingly payors deducted their child support payments at a higher marginal taxation rate than payees declared the payments received for income tax purposes. This means that a payor saved more in taxes than a payee paid. The

difference in tax costs was then available to provide more net funds to be shared between the family members.

As a result of amendments to the *Income Tax Act* reducing the number of differential tax rates and changes in spousal income patterns generally, at the present time, many recipients are in the same or a higher tax bracket than payors. In these cases the current inclusion/deduction regime does not generate any family tax saving to share as support. In cases where a payor has insufficient resources to pay the recipient's tax gross up, the inclusion/deduction regime amounts to a tax penalty to a child support recipient.

It has been estimated that the change in tax policy means the Government will collect hundreds of millions of dollars in additional taxes: c.f. Bala, N: *Ottawa's New Child Support Regime*; 21 R.F.L.(4th) 301, 305. Some lawyers suggested that a family should be allowed to elect into or out of the inclusion/deduction regime: see Wolfson, Reflections of *R. v. Thibaudeau* (1995), 13 CFLQ 165. While this may seem fair to individual families, it would impair Parliament's ability to determine how much of the total tax saving was available for redistribution to low income families through tax credits to offset the effect of cancelling the inclusion/deduction.

Unless the recaptured tax money is returned to deserving parents and children the amendments will cost lower income payees and children money they need for living expenses: Finnie, R: *An Evaluation of the Tax Changes in the Government's Proposed Child Support Package*; (1996), 18 R.F.L.(4th) 171, 173. The Government proposes to increase the Working Income Supplement using money freed up by the removal of child support from the inclusion/deduction regime. At the present time, the major benefit of the tax subsidy under the inclusion/deduction regime is in cases where a payor has a high income and tax rate and a payee has a lower income and tax rate. Cases involving significantly disparate incomes are decreasing at least after spousal support awards are factored into the equation. As a matter of social policy, the tax subsidy funds would be better used by ensuring the money benefits lower income households, whether separated or not.

The clear winner under the Child Support Package amendments is the Federal government: Finnie, R: *An Evaluation of the Tax Changes in the Government's Proposed Child Support Package*, *supra*. The fairness of the decision to render child support payments tax neutral depends on how the Government disperses the extra tax collected. For some families, removing child support as an income source for taxation purposes will mean greater eligibility for the Child Tax Benefit. Assuming the Working Income Supplement is properly structured, most families will feel little loss under the change in tax treatment of child support. Some lower income recipients may benefit from the change. The major losers will be low income recipients from high income payors.

THE CHILD SUPPORT GUIDELINES: HOW DO THEY WORK?

The basic idea behind the Child Support Guidelines is simple. The Guidelines create a set of tables to calculate the basic child support award: Child Support Guidelines Section 3;

Schedule I. A judge determines a payor's income according to the Regulations, sections 15-20, and then looks across the page to the "box" for the number of children who will be receiving support to find the amount that should be paid.

In contrast to the current practice whereby judges award support on an equal per capita basis where there is more than one child entitled to support, the Guidelines recognize that the consumption of shared expenses does not increase or decrease on an equal per capita basis if the number of children subject to child support changes: c.f. *Soo Chan v. Soo Chan*, [1995] WDFL 926 (BCSC)(child care costs not changing in direct proportion when child's residence changes). Thus the amount a payor pays under the Guidelines for two children is not twice the amount he or she pays for one child.

The other significant change from the way judges currently determine child support is that a payee's income is irrelevant to the basic child support amount under the Tables. This has upset some people who have interpreted the change to mean that the entire burden of child support is forced onto a non custodial parent. The Table system reflects the idea that during cohabitation and after separation parents generally have or should devote a reasonable share of the family income and resources to child support. This same theory underlies most of the judicial child support guidelines that have developed in recent years: c.f. Davies, C: *The Emergence of Judicial Child Support Guidelines*, 13 C.F.L.Q. 89.

The Guideline drafters have defended the omission of payee's income as a factor in determining the basic amount of support under the Tables on the basis that historically, custodial parents have expended a similar percentage of their income on the child as have access parents and also provide the bulk of the non financial child care: Canada, Department of Supply and Services, *The New Child Support Package* (March 6, 1996) p. 13 (reasons for using payor's income). So far, this has not convinced payors who foresee their child support being used to maintain a custodial parent's lavish lifestyle at the child's expense. The Canadian approach is similar to that of many American States: Bradford, J: *Child Support Guidelines, Child Support Revisited*, L.S.U.C., C.L.E. Feb. 1996, London Ontario. At an administrative level it is easier to base support on one income variable instead of two.

According to current literature the picture of the selfish custodial parent is little more than urban legend passed from payor to payor. There are fewer divorced payor fathers seeking public assistance and living at or below the poverty level than there are divorced payee mothers and children: Pask and McCall, *How Much and Why? Economic Implications of Marriage Breakdown: Spousal and Child Support* (Calgary, Canadian Research Institute for Law and the Family, 1989).

In *Levesque v. Levesque*, *supra*, the Alberta Court of Appeal held that a separated family should reasonably spend approximately 20 percent of its total income for the support of one child and 30 percent of its total income on two children. In later cases, judges adjusted the percentage of family income that should be devoted to child support where there were more than two children. Although the Court cautioned that the percentage should be used to assess the reasonableness of

the child care costs fixed on the evidence before a judge in a particular case, in Alberta and other provinces it has become common to attribute a fixed percentage of family income to child care costs and the onus is on the person alleging that this is inappropriate to so prove: McLeod and Mamo, *Annual Review of Family Law*, 1996, pp. 159-160.

The reality is that financial statements and child care budgets are not very helpful in most cases. Most families spend into or exceed their available income. That debt financing is a way of life for many Canadians is reflected in family debt loads and credit card balances. If both parents and the children tried to maintain anything approaching the accustomed lifestyle both parties' financial statements would show deficits which is usually what happens.

Most separated families cannot continue their accustomed lifestyle that existed before family breakdown. During family cohabitation the family finances provide a home and benefits to all family members. After separation the same resources must fund two households. During cohabitation the payor as well as the payee and children share the benefits of any debt financing. Following separation, only the payee and children benefit from the debt financing, if as the Alberta Court of Appeal held in *Levesque* the payor must suffer a declining lifestyle to protect the children from the economic consequences of family breakdown. While the Court's sentiments are noble and accord with statements by other courts including the SCC: *Moge v. Moge*, *supra*; *Willick v. Willick*, *supra*; *Richardson v. Richardson* (1987), 7 R.F.L.(3d) 304 (SCC) they are inconsistent with most people's view of what is fair. Most people are not as altruistic as the ACA or the SCC.

Judges are not immune from notions of fundamental fairness. In the past, the amount of child support has been limited by the judges' views of what a payor can be expected to pay: *Moge v. Moge*, *supra*; *Elliot v. Elliot*, *supra*. It is submitted that, "ability to pay" is a judicial expression of what is a fair share of family resources for a payor to retain rather than an objective standard to be gleaned from financial statements: c.f. Thomson, R, *Getting Blood From A Stone* (1995), 12 C.F.L.Q 117-186.

In most cases, the quantum of child support turns on a payor's ability to pay and not the needs of the children or a custodial parent's resources: *Moge v. Moge*, *supra*. In most cases a family needs more money to maintain itself after separation than before separation. Most payor's have insufficient resources to maintain their own lifestyle and provide sufficient support for the children to maintain their accustomed lifestyle. Judges no longer view support as sharing surplus funds after a payor has met all of his or her reasonable needs. A payor is now expected to reduce his or her lifestyle to minimize the impact of separation on the children: *Levesque v. Levesque*, *supra*. At the present time, most judges view support as a means of redistributing family resources and if necessary sharing the effects of family poverty: Pask and McCall, *How Much and Why? An Overview*, 5 C.F.L.Q. 129.

The percentage of family income attributable to child support under the *Levesque* Formula represents the Court's assessment of what is in most cases a fair distribution of family wealth between the family members and not just what is a fair share of family wealth to shift to child

care costs based on historic norms. Most lawyers can and will structure their case around what judges establish as a reasonable distribution of wealth among the family members.

Lawyers and litigants are less likely to “pad” financial statements and budgets if they know that judges will not routinely vary the presumptive standard of what is deemed a “reasonable” distribution of resources. The success of the *Levesque* formula in Alberta is attributable to the judges’ reluctance to hold the prima facie standard is “unreasonable” in a particular case. Similar results have been achieved in Saskatchewan and Prince Edward Island where judges maintain the presumptive judicial child support guideline. The success of the Federal Child Support Guidelines in reducing litigation and promoting consistency of awards also will depend on the judges’ determination to maintain the integrity of the presumptive rule.

Judges are careful to point out that the *Levesque* Formula and other judicial child support guidelines do not authorize a court to simply order a share of a payor’s income be paid as child support: c.f. Davies, C: *The Emergence of Judicial Child Support Guidelines*, *supra*. The percentage of family income attributable to child care costs should be apportioned between the parents according to the *Paras* Formula [*Paras v. Paras* (1971), 2 R.F.L. 328 (OCA)]. This maintains the appearance of fairness by requiring each parent to pay his or her fair share of the child care costs. The greater a parent’s income, the more of the total child care costs will be attributed to such parent.

The judges’ insistence that the prima facie percentage of family income devoted to child care costs be apportioned between the parents according to the *Paras* Formula is little more than a “public relations” exercise in most cases. Using the *Levesque* Formula as an example, if 20 percent of the family income is attributed to child care costs, a payor will pay 20 percent of his or her income as child support. Appearances notwithstanding, in all cases a strict application of *Levesque* and *Paras* will result in a payor paying 20 percent of his or her income as child support regardless of the payee’s income: c.f. *Woodside v. Woodside* (1994), 8 R.F.L.(4th) 430 (Alta. Q. B.), Appendix pp. 438-443. Accordingly, the presumption inherent in the Federal Child Support Guidelines that a custodial parent will pay for his or her fair share of the child care costs even if his or her income is not factored into the equation to calculate the payor’s share of child care costs is consistent with current awards.

SHOULD WE ATTRIBUTE A PERCENTAGE OF FAMILY INCOME/PAYOR’S INCOME TO CHILD CARE INSTEAD OF CALCULATING THE ACTUAL CHILD CARE COSTS IN A PARTICULAR CASE?

One of the underlying assumptions of the Federal Child Support Package is that as a general rule a court need not calculate the actual child related expenses in a particular case. Put another way, the Guidelines assume that a generalized determination of child related expenses is preferable to a particularized fact driven determination of these costs on a case by case basis. If the assumption that most families spend into and beyond their available resources is correct then there is no need to review the particular facts in most cases.

The calculation of child related costs depends on what is the children's fair share of family resources. In many cases the amount of the family resources consumed by the children remains constant over time, just the form of consumption changes: c.f. *Howes v. Howes* 27 R.F.L.(3d) 289 (Ont. Gen. Div.). Day care costs give way to increased clothing and recreational costs. If day care costs are separated out and treated as an "add-on" as is the case under the Guidelines, then the table amounts either overestimate the costs associated with young children or underestimate the costs associated with older children.

So long as the attribution of resources between separated parents and children reflects the increased cost of maintaining two households instead of one household, a fixed percentage of family wealth may fairly be attributed to the children. The amount of the attribution must reflect the fact that during cohabitation many expenses like housing and holidays are shared among both parents and the children. After separation, the sharing of housing and vacation costs will change. As well, a non custodial parent will have access costs that may not have existed while the family cohabited.

The validity of the Child Support Tables depends on whether the investigators did their homework. If they have properly assessed a reasonable apportionment of resources for most families, the Table amount should provide a reasonable quantum of support for most families. The success of the Guidelines will depend on whether judges are satisfied that the investigators did their homework.

In some cases, the Guideline Tables will lead to lower child support than under judicial child support guidelines. In other cases the opposite may occur, and the Tables may lead to higher child support orders than under judicial child support guidelines. The Government no longer promotes the Guidelines as necessary to ensure an increase in the quantum of child support and make adequate provision for children as it did previously: *Objectives and Principles of the Federal/Provincial/Territorial Committee's Report and Recommendations on Child Support*, January 1995, Summary, p. 19. The current judicial child support guidelines have addressed both of these historic shortcomings: Davies, *The Emergence of Judicial Child Support Guidelines*, *supra*; Mamo, *Apportionment of Child Care Costs: The Emergence of Judicial Guidelines*, 13 C.F.L.Q. 89.

Notwithstanding the success of the current judicial child support guidelines in ensuring adequate child support, the Federal Guidelines should provide a better perspective of what is "reasonable" child support than current judicial guidelines. Judicial guidelines represent what judges think is reasonable based on the information before them. The information a judge receives depends on the skill and dedication of counsel and law clerks to provide complete and accurate statistical information to the judge. In developing the Guideline Tables, the investigators had more time and resources to develop their guidelines than counsel in individual cases.

Notes 5 and 6 of Schedule I (subsection 2(1) of the Guidelines), The Federal Child Support Tables, state that the amounts in the tables are calculated using a mathematical formula and generated by a computer program. The amounts are based on economic studies of average spending on children in families at different income levels in Canada. The formula sets support to reflect average expenditures on children by a spouse with a particular number of children and level of income. The formula uses the recipient's basic personal amount for non refundable tax credits to recognize personal expenses and takes other federal and provincial taxes and credits into account. Federal Child Tax Benefits and Goods and Services Tax credits for children are excluded from the calculation. At lower income levels the formula sets the amounts to take into account the combined impact of taxes and child support payments on the support payor's limited disposable income.

SHOULD JUDGES HAVE A DISCRETION TO OVERRIDE THE TABLES?

One of the questions facing the drafters of the Federal Child Support Guideline Package was whether to grant judges a discretion to override the table amounts. In the absence of express legislation to the contrary, judges will assume inherent *parens patriae* jurisdiction to protect children. This is not a jurisdiction judges will lightly abandon. The American experience with Guidelines shows that judges will use whatever powers they have to protect children from the consequences of family breakdown: c.f. Bradford, *Child Support Guidelines*, *supra*. Admittedly, some judges in the past did not appreciate the impact of their child support awards on children's lives but many judges have highlighted the past failure of the bar and bench to recognize children's needs: c.f. *Moge v. Moge*, *supra*; *Elliot v. Elliot*, *supra*; *Levesque v. Levesque*, *supra*; *Wright v. Wright*, *supra*.

To deny any discretion to override the tables means that all families are the same or the drafters could anticipate and provide for all contingencies. No one suggests that either of these assumptions is true. Therefore, the drafters had no alternative but to include some discretion to override or supplement the Tables under the Guidelines Package. Practically, the question is not whether there should be a discretion to alter the Table amount of support in a particular case but the nature and extent of the judicial discretion to do so.

Admitting that judges should have a discretion to override the Table amount of support in a particular case, the Guideline drafters had two extreme options. They could have left the discretion open ended by providing that a judge should apply the Table amount of support unless a litigant satisfied the judge that maintaining the Table amount would not be in the best interests of the children in a particular case. Or, the drafters could have provided judges with a precise and narrow discretion requiring proof of "unconscionability."

Either the drafters had a better idea than judges of when the Table amounts are unreasonable or they did not. If they did, they should have used strong language to limit the scope of the judicial inquiry to override the Tables. They did not do so. If they did not feel they were better able in the abstract to decide when the Table amounts were unreasonable they should have put the onus on the person seeking to override the Table to prove that it was in the best interests of the child to

do so. They did not do this either. What they did was to create the impression of a limited discretion to override the Tables but left judges free to override the table amount of support in a broad, unstructured range of circumstances.

In order to be effective, discretion structuring factors should not just provide a list of factors to be considered by a judge in overriding a prima facie rule but should also provide concrete guidance on how each factor should affect a judge's decision. The effect of a discretion structuring factor depends on the objectives to be accomplished through the use of judicial discretion: c.f. *B v. G* 15 R.F.L.(4th) 201 (SCC) per L'Heureux Dube J. Unfortunately, the Guidelines provide discretion structuring factors that must be taken into account without explaining how an individual factor affects a judge's discretion or how seemingly inconsistent factors should be balanced or weighted.

This is similar to what happened in mobility/relocation cases. In *Gordon v. Goertz* (1996), 19 R.F.L. (4th) 177 (SCC), the SCC held that whether a custodial parent should be allowed to move with a child against the wishes of an access parent depended on the best interests of the child. McLachlin J. identified a number of factors a court should consider in deciding what was in the best interests of a child in a particular case but provided little guidance how the competing factors should be weighted and balanced. The effect has been that a custodial parent was allowed to move from Saskatchewan to Australia but not from Ontario to Scotland, and a parent was allowed to move from London, Ontario to Peterborough, Ontario (three and one half hours drive) but not from London, Ontario to Kitchener, Ontario (one hour drive).

A discretion without proper discretion structuring factors invites arbitrariness and puts litigants at the mercy of what an individual judge thinks is fair and reasonable. Listing discretion structuring factors without providing guidance on how the factors should be applied looks better but has no different effect in practice. If the Guidelines do not structure trial judges' discretion, appeal courts will be forced to do so. The alternative is that appeal courts will routinely dismiss quantum appeals as is the current practice and individual trial judges will be free to make their own rules. In the latter case, any sense that the Guidelines promote consistency among awards is more perceived than real in cases involving judicial discretion.

THE SCOPE OF THE JUDICIAL DISCRETION TO ALTER THE TABLE AMOUNTS

Many lawyers and judges think that the Guidelines provide a quick method to determine child support and avoid most of the discretion problems under the current child support regime. Although the Guideline Tables will provide a quick reference to determine support for the majority of separated families, the Guideline Package contains more discretion than may be apparent on a cursory reading of *Bill C-41* and the Regulations.

Briefly, a court has a discretion to override the Guideline Tables whenever a case involves support for a child of the marriage aged 18 (19 in some jurisdictions) or older, a child in post secondary education, undue hardship is shown and the standard of living test is passed, a payor makes in excess of \$150,000 annually, a parent will incur special or extraordinary child care

costs, or parents share custody. As well, a court also exercises a discretion, albeit of a different nature, where it is required to determine imputed income. In these cases, a recipient is also required to provide financial disclosure for Guideline income calculations. A court also exercises discretion when it decides on the form of a support order in a particular case.

As a general rule, a court should exercise its discretion under the Guidelines to promote the objectives of the Guidelines. Child support, like spousal support, is a creation of statute and the scope of a court's power to award support depends on the enabling legislation. How a court should exercise its discretionary jurisdiction depends on the purpose behind the legislation. Pursuant to Section 1 of the Regulations, the objectives of the Guidelines are:

- (a) to establish a fair standard of support for children that ensures that they continue to benefit from the resources of both parents after separation;
- (b) to reduce conflict and tension between the parents by making the calculation of child support more objective;
- (c) to improve the efficiency of the legal process by giving courts and spouses guidance in setting the levels of child support orders and encouraging settlement; and
- (d) to ensure consistent treatment of spouses and children who are in similar circumstances.

Accordingly, it is submitted that a court should maintain the table amounts except in clear cases where to do so would put the child's interests at risk or clearly provide too much or too little money to meet the child's reasonable needs. If a court adopts a broad discretion to review the table amounts on a case by case basis it will not reduce tension by making calculations more objective nor improve the efficiency of the legal process. If a court simply treats the tables as a "floor" and routinely adds to the table amount, it may provide spousal support under the guise of child support which does not promote fair and consistent treatment of the spouses.

Pursuant to Section 15.1(3) of *Bill C-41*, a court making a final or interim child support order under the *Divorce Act* shall do so in accordance with the applicable Guidelines.

However, Section 15.1(5) of *Bill C-41* provides that notwithstanding subsection (3), a court may award an amount that is different from the amount that would be determined in accordance with the applicable guidelines if it is satisfied that:

- (a) special provisions in an order, judgement or a written agreement directly or indirectly benefit a child or that special provisions have otherwise been made for the benefit of a child; and

- (b) the application of the applicable guidelines would result in an amount of child support that is inequitable given those special provisions. Where a court overrides the Guidelines pursuant to Section 15.1(5) the Court must provide reasons for doing so.

As well, notwithstanding Section 15.1(3), a court may override the Guidelines on the consent of both spouses if it is satisfied that reasonable arrangements have been made for the support of the child to whom the order relates. In reviewing a consent, a court must consider the Guidelines but a court should not deem the parental arrangements unreasonable solely because the amount of support agreed to is different from what is directed under the Guidelines.

CHILD OVER AGE OF MAJORITY

The presumptive rule that child support should be the amount set out in the applicable table under the regulations only applies to children under the age of majority: Section 3(1) Regulations.

Pursuant to Section 3(2), where a child is of or over the age of majority, the amount of child support is the amount determined by applying the Guidelines as if the child was under the age of majority or the amount the Court considers appropriate having regard to the condition, means and other circumstances of the child and the parents. The Guidelines do not assist judges in deciding when the Guidelines are appropriate or when a court should override the Guidelines. If the Guidelines are deemed inappropriate a court should determine child support by apportioning the actual child care costs remaining after taking into account the child's ability to contribute to his or her own costs according to the *Paras* Formula.

Adult children who are still dependant on their parents fall into various categories:

- 1) children still in school;
- 2) children with health or other limitations;
- 3) children who are unable to find secure employment despite making efforts to do so.

The Guidelines do not deal with entitlement to support, just quantum of support. There is authority in varying degrees to continue support for each of these classes of dependants under current case law. Presumably, the present case law will continue to apply to determine entitlement, form and duration of support.

The current case law applies the same basic support analysis to adult children as to minor children. In practice, adult children are more likely to be able to contribute to their own needs. At the present time, judges decide how much the adult child needs to maintain a reasonable lifestyle, how much the child can reasonably be expected to contribute from his or her own resources and then apportion the shortfall between the parents according to the *Paras* Formula. Lawyers and judges are likely to conduct the same basic exercise to determine child support for

adult children under the Guidelines. If there is a significant difference between the quantum of child support under the Guidelines then under the *Paras* Formula, judges will be tempted to order support according to the greater of the table amount or the *Paras* Formula subject to ability to pay. If judges continue current practice, the main issue in determining support for adult children is likely to be how much money a child should reasonably be expected to contribute to his or her own living costs: c.f. McLeod and Mamo, *Annual Review of Family Law*, 1996, pp. 126-127.

Having said this, the Guidelines are more complicated on the point than may seem on a cursory reading. Pursuant to Section 3(2)(b), a judge may only override the Guidelines if he or she considers the amount payable under the Guidelines inappropriate.

How should a court determine whether the Guidelines amount is inappropriate? Presumably, if the Guidelines amount would not meet the reasonable needs of a child after taking into account the child's ability to contribute to his or her own needs, the Guidelines are inappropriate. A court should not simply determine support according to *Levesque* and *Paras* and compare the amount to the Guidelines. Rather, a court should decide child support according to the Guidelines and then decide if such support will meet the child's reasonable needs. If it will, the Court should apply the Guidelines and not "fine tune" the quantum. If the amount is insufficient to meet the child's needs, the Court should apply the *Levesque/Paras* Formula.

In order to promote the Section 1 objectives, judges should insist that a person seeking to alter the table amount of support prove that a particular child's needs cannot reasonably be met on the table amount. A judge should insist that the party seeking to alter the table amount identify a special need not addressed under the "add-ons" (Section 7) to justify granting a different amount than in a usual case.

UNDUE HARDSHIP: THE NATURE OF THE POWER

On either spouse's application, a court may award an amount of child support that is different from the amount determined under sections 3, 4, 5, 8 or 9 if the Court finds that the spouse making the request or a child in respect of whom the request is made would otherwise suffer undue hardship: Section 10(1). If a court makes an order under Section 10(1), it must record its reasons for doing so: Section 10(6).

In deciding whether to exercise its discretion to relieve against undue hardship under Section 10(1) a court should consider whether the amount of child support that would be awarded under sections 3 to 5, 8 or 9 is unreasonably high or low having regard to the circumstances of the parties and child, including the circumstances in Section 10(2). Although Section 10(1) does not expressly direct a court to include "add-ons" under Section 7 in deciding whether maintaining the guideline amount would cause undue hardship, Section 3(1)(b) directs a court to include the "add-ons" in determining the base award.

Even if a court is satisfied that there would be undue hardship without a further order under Section 10(1), it must deny relief if it is of the opinion that the household of the spouse who claims undue hardship would, after determining the amount of child support under any of sections 3 to 5, 8 or 9, have a higher standard of living than the household of the other spouse: Section 10(3). In comparing the household standards of living, a court may use the comparison of household standards of living test set out in Schedule II: Section 10(4). Computer software (SOLmate Standards of Living Test) has been developed to simplify the complicated six step mathematical calculation which is a prerequisite for “undue hardship” claims under Section 10 of the Regulations.

The Comparison of Household Standards of Living Test is an objective means to determine if one household has a higher standard of living than the other household considering the payment and receipt of a guideline child support amount and any other circumstances which may cause undue hardship.

In reviewing the household standard of living threshold, a court must consider the income and composition of both parents’ household. Where a spouse alleges undue hardship, each spouse must make financial disclosure: Section 21(1)(2)(3).

There is no obligation on a new partner of a parent to provide financial disclosure unless a court considers it reasonable for that person to be considered part of the household: Schedule II Section 1 “household.” It is difficult to understand how a court could decide that a partner who was living with a parent and consuming resources should not be considered as part of the parent’s household. The new partner’s financial circumstances are relevant and necessary to a comparison of the parents’ household standard of living. Where a partner is included in the household, his or her disposable income is added directly to the household income to compare the parents’ standard of living.

Where a partner stands in loco parentis to a child, he or she could be joined to the proceeding to allow a proper apportionment of responsibility. The best course would seem to be for the provinces to provide in the local rules of practice for disclosure by a parent’s partner in undue hardship claims: Section 21(5) (making of rules by competent authorities not precluded).

There does not appear to be any power under current law: *Wright v. Wright, supra*, or Section 19 of the Regulations to impute all or part of a partner’s income to a parent in determining income under the Guidelines. Nor can a court draw an adverse inference against a parent under Section 23 of the Regulations because his or her partner refuses to voluntarily provide financial disclosure in the absence of an amendment or supplemental obligations in provincial rules of practice. Apparently, a new partner’s income need only be disclosed where an undue hardship claim is made. Since most parents will want to know the other parent’s partner’s circumstances to get a complete picture of the parent’s circumstances judges should expect undue hardship cases to be made based largely if not entirely on the presence of another person in the household to share resources and contribute to costs. Faced with such applications, judges are likely to fall

back on past practice to decide the effect of a partner's income on child support obligations: see *Levesque v. Levesque*, *supra*; *Wright v. Wright*, *supra*.

Once a court has determined the household incomes, it must decide as a threshold matter whether the undue hardship claimant has a lower "standard of living." This appears to require a comparison of lifestyles and not a comparison of which spouse is more satisfied with his or her life. While a spouse should not be able to rely on post separation debts to reduce his or her child support responsibility, a spouse may be able to defend an application to increase the *prima facie* level of support because of his or her debt load so long as the debts were not incurred to avoid support: McLeod and Mamo, *Annual Review of Family Law*, 1996, p. 200. However, in *Isbister v. Isbister*, [1995] WDFL 1256 (SQB) Dickson J. stated that it was difficult to understand how the father and his partner could live in a comfortable home, support two children, meet a monthly mortgage payment that was greater than their combined incomes yet not have sufficient money to pay child support.

Although the Guidelines do not define undue hardship, Section 10(2) provides a non exhaustive list of circumstances that many cause a spouse or child to suffer undue hardship. It is likely that a court will decide the issue by balancing the hardship to the complaining parent and/or child of maintaining the guideline against the hardship to the responding parent and/or child of overriding the Guidelines. If the Courts' current attitude to overriding separation agreements or varying court orders is any indication, a custodial parent seeking to increase the basic amount of support is more likely to succeed than a payor parent seeking to reduce support.

The drafters have adopted what appears to be a high discretion threshold to override the Guidelines. By setting the variation threshold at "undue hardship" the drafters acknowledge that the Guidelines may cause hardship in a particular case without giving rise to a right to increase or decrease support. This is consistent with the general principle that it is in the interests of children, parents and the administration of justice that child support be settled quickly and consistently even if in some cases the result is inequitable.

By requiring that any hardship arising from the application of the Guidelines in a particular case be "undue" before a court can vary the Guidelines, it is submitted that the drafters intended to restrict the undue hardship discretion to extraordinary cases.

Where each parent has custody of one or more children Section 8 directs a "set off" of the amount each would owe the other parent as child support under the Guidelines. A court may grant undue hardship relief if applying the set off would cause undue hardship. In split custody cases, a parent may allege that limiting him or her to the "set off" would result in grossly disparate lifestyles for the children. If the main reason for the difference is that one or both parents have formed a new relationship and the new partners have different resources and needs, a court must decide how second family interests affect the undue hardship discretion. There is little reason to suggest that courts will have more success at prioritizing first and second family interests than they have to date. The best advice in such cases is to maintain the set off unless the result "shocks the conscience of the Court."

A parent may also allege that applying the “set off” would result in him or her having insufficient resources to provide for himself/herself and a child under his/her control. While judges acknowledge that the quantum of support is limited by a payor’s ability to pay, they give little scope to the defence. The theory of the Guidelines is that rather than analyze needs and means on a case by case basis, the law should direct a general sharing of resources. Accordingly, a payor seeking undue hardship relief based on inability to pay should have to show extraordinary expenses to meet the threshold.

Lack of income will not usually be a consideration since the table amounts are based on income. A spouse with no or minimal income will not be required to pay support under the tables. In light of this it is difficult to see how a judge could order such a parent to pay support unless he or she is attributed income under Section 19 of the regulations. Child support should not be used to rearrange who seeks welfare assistance.

A court may also grant undue hardship relief where a spouse exercises a right of access to or has physical custody of a child for not less than 40 percent of the time over the course of the year. Where spouses share custody, the Guidelines set out a list of factors to determine child support which itself involves discretion in fixing quantum. A court may in turn override the formula amount if the payment would result in undue hardship. With respect, if the child support determined under Section 9 requires a court to take into account the table amount, any extra access or shared custody costs and the condition means and other circumstances of each spouse and any child for whom support is claimed, it is difficult to see what room is left for the undue hardship exception. It is unlikely that a court will select an amount in the exercise of its discretion under Section 9 that causes undue hardship. It is also difficult to see how the undue hardship considerations extend a court’s inquiry from the discretion factors under Section 9.

While it is dangerous to speculate, it seems likely that most applications for undue hardship relief will be made by payors. Since historically, payors have had a higher standard of living than payees, the Standard of Living threshold will limit the number of successful undue hardship applications.

Short of stating that a court may override an order that includes “add-ons” under Section 7 through reference to Section 3, the Guidelines do not provide any assistance how add-ons and undue hardship discretion should interact. On the language of Section 10, a court should determine the support rights under sections 3, 4 and 5 (which includes reference to add-ons), 8 or 9, then decide whether to alter that award to redress undue hardship under Section 10. The problem is that sections 4, 5, 7 and 9 all give a court a broad discretion to do what is fit and just in all the circumstances and it is difficult to believe that a court would make an order under such powers that would be open to attack for undue hardship. The reality is that undue hardship relief will usually be sought from support determined under the Tables.

Where a fact situation involves a number of discretion powers under the Guidelines, judges may understandably be driven to ignore the Guidelines and revert to past practice out of desperation! If the Guidelines prove too complicated to apply, a court may fall back on its *parens patriae* power.

UNDUE HARDSHIP: THE NON EXHAUSTIVE LIST OF CONSIDERATIONS

Pursuant to Section 10(2) circumstances that may cause a spouse or child to suffer undue hardship include:

- (a) *The spouse has responsibility for an unusually high level of debts to support the family prior to separation or to earn a living.*

To the extent that a matrimonial property regime directs that family debts should be subtracted from a spouse's gross worth to calculate the shareable family property, a court should be careful not to allow double accounting by taking the same debts which reduced the property payment into account in deciding whether it is fair to maintain the guideline child support table amount.

A debt must be reasonably incurred to fall within the subsection. Thus, frivolous debts or debts for personal enjoyment may not come within the subsection: contrast the treatment of debts in reducing nfp under Section 4(1)(a) of the Family Law Act, RSO 1990 c. F-3: Carson v. Carson (1989), 22 R.F.L.(3d) 442 (Ont C.A.) (reasonableness of debt not a consideration).

Unlike family debts, debts incurred to earn income may arise before or after separation on the words of the subsection. Debts to earn income may include tool, clothing, car and travel expenses.

Where a court relies on a spouse's debt load to alter child support, it may specify the time period during which the support should be changed and provide for the amount to be paid at the end of that time: Section 10(5). The time period may reflect the time it takes to pay off the debt or to rearrange finances to minimize the effect of the debt on the spouse's income stream: c.f. Mombourquette v. Mombourquette (1996), 174 NBR(2d) 1 (QB) (support reduced to allow father to deal with law suit over family debt).

- (b) *The spouse has unusually high access expenses. All access involves food, accommodation, recreational and other expenses. If a parent does not exercise access his or her support may be increased to reflect the increased costs to the custodial parent of assuming responsibility for these costs: Russo v. Russo (1988), 15 R.F.L.(3d) 243 (OHC). A parent should not be allowed to cancel support for the time a child is with him or her on "ordinary" access or reduce support by the*

amount spent on a child during “ordinary” access: Edwards(Pereira) v. Edwards (1993), 126 NSR(2d) 341 (SC); Newell v. Newell [1995] WDFL 1300 (BCMster).

A parent may have unusually high access costs because a child is with him or her more than usual, the travel costs associated with access are higher than usual or a parent spends excessively on the child during access visits. It is submitted that Section 10(2)(b) is intended to deal primarily with the second type of case.

A parent should not be able to claim undue hardship because the child is with him or her more than usual. Section 9 of the Regulations provides that if a child is with a non custodial parent for at least 40 percent of the time in a year, a court may alter the table amount of support. Accordingly, it is submitted that a court has no discretion to alter the table amount just because a child is with a parent for more than “usual” access visitation but less than 40 percent of the time. The specific power to vary for access duration overrides the general power to vary because of access costs.

Unless a child has special needs which require an access parent to incur different access expenses than for a non special needs child, an access parent should not be allowed to reduce child support so that he or she can spend extravagantly while the child is with him or her.

- (c) *The spouse has a legal duty under a judgment, order or written separation agreement to support any person. Presumably, a court can rely on the ejusdem generis maxim to include legal obligations arising out of cohabitation agreements and marriage contracts in the discretion structuring factors under the general reference to “circumstances” in Section 10(1). On the other hand, a judge may decide that by expressly advertent to one type of domestic contract, the drafters intended to exclude consideration of other domestic contracts.*

The subsection only includes legal support obligations that have crystallized by order or agreement. A moral obligation or a legal obligation that is not in a court order or a separation agreement to support a new partner or children in a second family relationship does not fall within Section 10(2)(c).

A court is likely to review carefully a domestic contract arising out of a second family relationship. In accordance with present practice a court will likely give serious consideration to a support obligation arising out of a prior relationship. As a general rule, a court will give priority to first family obligations. However, the rule is often observed in the breach. While there is authority for various principles in comparing first and second family obligations: see McLeod and Mamo, Annual Review of Family Law, 1996 pp. 167-171; appeal courts have not established any clear and consistent principles. The Courts’ discretion in most cases depends on

little more than an individual judge's determination of what is "fair." Unfortunately, Section 10(2)(c) does not provide any better guidance. The current confused practise is likely to continue.

Presumably, the maximum relief a court will grant under the subsection is that it will reduce a payor's income by the amount of the obligation and reapply the tables. However, a court is not required to do so under Section 10(2)(c). A court is only required to reduce the income available for child support to the extent necessary to prevent undue hardship. Generally however, judges are likely to subtract the amount of contractual/ordered support and apply the tables on the reduced income unless this would lead to clearly inadequate support.

The present practice and the Guidelines reflect the policy that child support has priority to spousal support. Accordingly, a court may be less willing to reduce child support because of a competing spousal support obligation. However, a court should not ignore a competing spousal support obligation. If the drafters intended to exclude spousal support obligations they should have so stated. As well, if a court was only concerned with competing child support obligations, there would have been no need to include Section 10(2)(c) in light of Section 10(2)(d).

There is no requirement under Section 10(2)(c) that the person to whom the obligation is owed be living with the parent seeking relief.

In competing for scarce resources, most judges accept that child support has first priority, then spousal support and finally parental support: Hua v. Lam (1985), 49 R.F.L.(2d) 216 (BCSC). Presumably, the same priorities will be maintained in one fashion or another under Section 10(2)(c).

Although there is no guarantee that if a court grants relief it will recalculate support under the tables as if the money owed by agreement or court order was removed from the payor's income stream, in calculating the household standard of living for threshold purposes, the amount of any support paid under a court order or separation agreement is deducted from household income under Step 2, (a)(iii) of Schedule II.

- (d) *The spouse has a legal duty to support a child who is not a child of the marriage as defined in Divorce Act Section 2(1) as am. Bill C-41, Section 1(2). The subsection will most often be used to take into account an obligation owed to a child of a new relationship. This is in keeping with current practice that while first family obligations generally have priority to second family obligations, a court will try to ensure that children entitled to support are treated fairly: Edwards(Pereira) v. Edwards (1994), 5 R.F.L.(4th) 321 (NSCA)(court not to prefer children from one family over another); M v. M (1995), 18 R.F.L.(4th) 337 (AQB)(father not entitled*

to prefer one set of children); Coutts v. Coutts (1995), 15 R.F.L.(4th) 234 (SQB)(court to consider welfare of all children in making order).

The competing obligation under Section 10(2)(d) like that under Section 10(2)(c) is restricted to legal obligations. However, the obligation under Section 10(2)(d) does not need to have crystallized into a court order or agreement.

There is no obligation that the child referred to under Section 10(2)(d) be living with the parent seeking relief.

Unlike the family obligations falling under Section 10(2)(c), obligations under 10(2)(d) are not automatically deducted in calculating household income for threshold purposes under Schedule II, Step 2, (a)(iii).

- (e) *The spouse has a legal duty to support any person who is unable to obtain the necessities of life due to an illness or disability. The subsection is a general “catch all.” In those provinces such as Ontario which spell out spousal support, child support and parent support the subsection will have little application. However, in provinces where support legislation is less precise and resort must be had to criminal law or “poor laws” to justify support obligations in some cases the subsection may be more important.*

PAYOR EARNING OVER \$150,000 ANNUALLY

Pursuant to Section 4, a court may override the quantum of child support determined under Section 3 where a payor earns over \$150,000 annually. Since a payee’s income is only relevant to a Section 3 child support determination where there are special expenses, that a payee earns over \$150,000 annually will not automatically trigger a court’s discretion to increase or decrease support.

Where a payor earns in excess of \$150,000 annually, the amount of child support shall be the amount determined under Section 3 [amount under the tables and “add-ons” for children under the age of majority or for children over the age of majority whatever a judge deems appropriate having regard to all of the circumstances of the case.] For the portion of income over \$150,000 the court could award such other amount as a court decides is appropriate having regard to the condition, means and other circumstances of the parties and the child, including “add-ons.”

Essentially, where a payor earns in excess of \$150,000 a court must decide whether awarding the table amount plus add-ons is appropriate or whether there should be some further readjustment based on the actual facts of the case. Under the tables, a court awards a fixed sum on the first \$150,000 of income and then directs a further sum calculated as a percentage on any income over \$150,000.

The guideline tables were developed to deal with the “usual” case and assumes usual needs and means. A child is entitled to a lifestyle commensurate with the joint parental incomes: *Willick v. Willick, supra*; *Levesque v. Levesque, supra*; *Wright v. Wright, supra*. However, support should not increase indefinitely as a payor’s income increases. At some point, a child has no further unaddressed need and increasing support amounts to awarding spousal support under the guise of child support: *Willick v. Willick, supra*. Arguably, a court should only alter the table calculation if maintaining the table would result in greater support than necessary to meet a payor’s fair share of the child’s actual needs.

Given the recent trend to increase child support, judges will be tempted to view the tables as a “floor” and award the table amount or the amount determined on the *Levesque/Paras* Formula, whichever is greater. However, this ignores the caveat in *Willick v. Willick, supra* and other cases that a court not award spousal support under the guise of child support. At some point, all of a child’s needs are being met and further payments indirectly benefit only the custodial parent or will improperly be used to acquire capital.

The wording of Section 4 is convoluted and confusing. The thrust of the section is that a court should apply Section 3 unless it decides that amount is inappropriate on the facts of a case. Before a court considers the alternate distribution scheme under Section 4(b), it must decide that the table amount plus “add-ons” is “inappropriate.” The onus is therefore on the party alleging that the Section 3 quantum is inappropriate to prove its case.

What does “inappropriate” mean? Since Section 10 deals with undue hardship, the Section 4 discretion must refer to something other than “hardship.” While it may be argued that Section 4 includes “hardship” other than undue hardship, this seems rather a rather specious way to rationalize the two provisions and means that high income families have more hardship opportunities to override the tables than low income families.

The only reasonable alternative is that “inappropriate” means that the order does not fairly address the child’s needs. If the basic order under values a child’s need then the case could be dealt with as a “hardship” case under Section 10. Although Section 10(2) does not include the needs of a child, as a hardship factor, a court could include the consideration as a matter of discretion. However, the custodial parent would have to satisfy the standard of living threshold. If the basic order overvalues a child’s need there is no hardship but the amount would seem inappropriate given the purpose of child support - to ensure a sufficient distribution of wealth to meet a child’s reasonable needs: Section 1(a).

As a general rule, a court should exercise its discretion under the Guidelines to promote the Guideline objectives in Section 1. A bias in favour of maintaining the tables is more in keeping with the thrust of the Guidelines than one which routinely reviews high income cases. Accordingly, it is submitted that the discretion function under Section 4 should primarily be invoked to prevent overfunding child care costs to the extent of providing spousal support under the guise of child support. A parent who alleges that the basic award is insufficient to meet a child’s reasonable needs should have the onus of proving the alleged needs are appropriate to the

child's standard of living before separation, the family history with other children and will not amount to spousal support under the guise of child support. If the table amounts address "usual" needs, a recipient seeking to override the table amount should be required to prove unusual or extraordinary need.

SPOUSE IN PLACE OF A PARENT

Where the spouse against whom a child support order is sought stands in the place of a parent for a child, the amount of a child support order is, in respect of that spouse, such amount as the Court considers appropriate, having regard to the Guidelines and any other parent's legal obligation to support the child: Section 5.

To date, the judges have not been able to develop a consistent analysis to deal with the effect of second families on first family support or the effect of first family obligations on second family support. While there is substantial agreement on many basic principles to deal with apportioning resources between two families, most of the rules are broken as often as applied.

Section 5 does little to help judges decide how to prioritize first and second family obligations. Notwithstanding the awkward wording, Section 5 appears limited to cases where a support order is claimed against a person who stands in loco parentis to his or her spouse's child. Although the *Divorce Act* and most provincial child support statutes acknowledge that a person may owe a support obligation to a child if he or she has assumed the role of a parent towards the child, neither the legislation nor the case law provides concrete guidance how the psychological parent's obligation "fits" with the biological parents' obligations. Which obligation has priority and to what extent?

Section 5 leaves the nature and extent of a psychological parent's child support obligation to the discretion of the presiding judge. This does no more than institutionalize the prior practice under the *Divorce Act*. Accordingly, prior case law should continue to be applicable to determining a psychological parent's child support obligation. Unfortunately, it is difficult to decipher the former rules!

Although Section 5 does not refer to a psychological parent's other obligations, it is likely that in determining a psychological parent's obligation a court will take into account his or her other support obligations in addition to the obligations of anyone else who owes a support obligation to the child. While it is always possible to consider other family obligations under the "undue hardship" exception: Section 10(2)(c)(d), this appears to involve a higher threshold of proof than under Section 5.

MEDICAL AND DENTAL INSURANCE

Pursuant to Section 6, in making a child support order, where medical or dental insurance coverage for the child is available to either spouse through his or her employer or otherwise at a reasonable rate, a court may order that coverage be acquired or continued. The section adds little to existing case law which assumed such a power in child support proceedings. There is no indication that a payment under Section 6 to maintain insurance coverage should be deducted from the amount of child support determined under sections 3, 4, 5, 7, 8, 9, or 10. Subject to a discretion contained in such sections e.g., undue hardship, a court should treat the insurance cost as an add-on. It is surprising that the insurance coverage was not simply included with the other “add-ons”: c.f. Section 7(1)(b). Perhaps the failure to include insurance coverage with the “add-ons” suggests that such awards should be made as a matter of course.

Presumably, if a party can provide coverage at no cost or a modest cost, judges routinely will order coverage when requested, as seems to be the current practice: see e.g., *Ciardullo v. Ciardullo* (1995), 15 R.F.L.(4th) 121 (BCSC)(health coverage); *Marsden v. Marsden* [1995], WDFL 1056 (OGD)(insurance coverage).

SPECIAL OR EXTRAORDINARY EXPENSES

Pursuant to Section 7, a court may on either spouse’s request provide for an amount to cover certain listed expenses or any portion of those expenses, taking into account the necessity of the expense in relation to the child’s best interests and the reasonableness of the expense having regard to the means of the spouses and those of the child and to the family’s spending pattern prior to the separation. The amount awarded in respect of the identified expenses is in addition to the amount of support set out in the tables: Section 3(a)(b).

The initial question is whether the identified expenses should be routinely added to the base support or whether there must be some special reason to include the expense in addition to the base amount. From the language of the section, the onus is on a person seeking special expense funding to prove why such costs should be allowed.

A court should not include an amount for extra costs unless it is satisfied that it is in the child’s best interests to include the expense, the family can afford the expense and the expenditure is in keeping with the family’s historic spending patterns. It is difficult to see how any of the expenses listed would not be in a child’s best interests. The key discretion structuring factor is likely to be “ability to pay.”

Some judges will be tempted to treat the tables as a “floor” and to include the “add-ons” as a matter of course. This is inconsistent with the Section 1 objectives, the language of Section 7 and the margin notes to the section.

Day care costs are usually incurred for the listed reasons. The question is whether the table amounts include a day care component for young children. If they do not, the expense routinely should be added on. However, if the table amounts include a day care component, the onus should be on the claimant to prove that he or she has special costs over and above the usual day care costs.

In *Howes v. Howes* (1990), 27 R.F.L.(3d) 289 (OHC) Potts J. noted that in many cases children's needs change over time but may not necessarily increase. Day care costs give way to higher recreational, clothing and education costs. It is difficult to believe that in setting the table amounts, the drafters did not take this into account. Judges cannot decide whether the "add-ons" should be treated as routine or extraordinary considerations until the background research and explanations for how the table amounts were calculated is explained.

The Guideline Tables do not distinguish among differently aged children. Section 7 accepts that post secondary education costs are not included in the tables and should be dealt with as a routine add-on, with only the amount of the add-on varying from case to case. Post secondary school costs cannot be calculated in advance. They vary from child to child depending on whether there is a local college/university, whether the child wishes to attend school at home and where he or she is accepted. This is unlike the case with clothing and extra curricular activity expenses which are similar for most children in similar economic circumstances.

Accordingly, post secondary school costs routinely should be added to the table costs and apportioned between the parents according to the *Paras* Formula: Section 7(2). The actual cost in a case depends on where a child plans to attend school, the cost of the schooling and the duration of the schooling. As at the present time, a judge must decide whether the proposed plans are reasonable given the family resources and the child's needs and aptitude.

If the tables did not include a figure representing baby sitting/child care costs while children are young which transforms to higher clothing and recreational costs as they age, a court should routinely include day care costs as add-ons. It is likely there will be pressure from care givers to routinely include day care costs. However, there is no indication the drafters saw costs increasing as a result of ageing. This suggests that they viewed basic costs as changing in form more than quantum. Accordingly, only unusual day care costs or unusual recreational costs should be considered as add-ons.

The difficulty with this analysis is that it fails to take into account the different wording of the Section 7 subsections. The section refers to child care expenses, medical and dental insurance premiums and post secondary expenses with no "qualifying adjectives" such as "extraordinary." On the other hand, the section refers to "extraordinary" primary or secondary school costs, extracurricular activities and health related expenses exceeding \$100. The inference from the different wording is twofold. First, that none of the former expenses were taken into account in setting the quantum under the tables and if any such expense is reasonable given the family needs and means, the cost should be apportioned between the spouses according to their abilities to pay. Second, since a "base" amount for the latter expenses is inherent in the table quantum, the

onus is on a person seeking to obtain additional funding to prove that the cost is so much higher than the costs usually associated with such activities and such costs are in keeping with the accustomed lifestyle and resources that the costs should be shared between the parents.

The main problem with the Courts' discretion under Section 7 is that no one is clear about what types of expenses are included in the basic table amounts of support. Without knowing this, judges and lawyers cannot know whether a claim is for a true add-on or is just double accounting.

Although the regulations describe the expenses as "special" or "extraordinary" in the margin notes, most of the expenses are common place. Does this mean that a court should only order the expenses in addition to the amount set out otherwise under the Guidelines in special or extraordinary cases? There is nothing to suggest that a court should consider these expenses only in exceptional cases and as a general rule, "margin notes" should not force a strained interpretation on the words of a statute.

The amount of child support under the tables increases as a payor's income increases. The increased funding allows for higher recreational, educational, clothing and related expenses. Accordingly, a court should not routinely include additional extracurricular expenses [Section 7(1)(f)].

SPLIT CUSTODY

Where each spouse has custody of one or more children the amount of a child support order is the difference between the amount that each spouse would otherwise pay if a child support order were sought against each spouse: Section 8. Unlike when dealing with cases of shared custody to the same child: Section 9, a court has no general discretion to override the set off as it thinks fit and just. Any discretion to alter the quantum depends on whether one of the spouses is entitled to "add-ons" under Section 7 or relief against "undue hardship" under Section 10. The effect of altering one of the awards is to trigger a change in the set off quantum.

SHARED CUSTODY

Where a spouse exercises a right of access or has physical custody of a child for not less than 40 percent of the time over the course of the year, a court cannot simply apply the applicable tables. In such cases, child support must be determined by taking into account the amounts set out in the tables for each of the spouses, the increased costs of the shared custody arrangements and the condition, means and other circumstances of each spouse and of any child for whom support is sought: Section 9.

Must a spouse exercise access or physical custody on not less than 40 percent of the days in the year, 40 percent of the actual hours in the year or only 40 percent of the child's waking hours? Will a spouse be able to request a court exercise its discretion under the section if he or she has

been prevented from exercising access or custody as agreed or ordered because the other spouse has denied access/custody rights?

The section seems to refer to 40 percent of the hours in a year. Section 9 does not state that a spouse must have access/custody contact on 40 percent of the days but rather have and exercise such rights for 40 percent of the time over a year. The intention is that a person who shares child care responsibility to a similar extent as the other spouse should be given some credit for the costs incurred by him or her and saved by the other partner as a result of the child care arrangement.

Once the 40 percent child care threshold is met, a judge must decide the nature and scope of the Section 9, shared custody discretion. The starting point seems to be a pro-rated set off of the amount each parent would pay the other under the tables to reflect the custody each has with the child: Section 9(a). A judge should then identify the extra housing, transportation and other costs associated with the shared parenting arrangement: Section 9(b). Presumably, the extra costs should be apportioned between the parties according to their abilities to pay: *Wright v. Wright* (1996), 21 R.F.L.(4th) 201 (SCA). Then, a court should ensure that each parent has sufficient resources under such arrangement to meet the child's reasonable needs while the child is with him or her. If the set off and sharing of extra costs will leave a parent unable to meet a child's reasonable needs, a court should restructure support to better share the family resources and ensure that each household has sufficient resources for the child.

According to the words of Section 9, if there are no significant extra costs arising out of the shared custody arrangement and the parties are able to meet the child's reasonable needs from a set off of table amounts, a court should not vary the table amount set off.

However, the wording of the section is sufficiently ambiguous that a court could hold that in shared custody cases, a court should total all of the child care costs, apportion them between the parents according to their ability to pay: *Paras* Formula and then order a "make up" payment subject to ability to pay and meeting a child's needs. This should lead to a similar result in most cases as applying the set off and judges are likely to follow the wording and structure of the section. According to the Section 1 objectives, judges should apply the Guidelines to cut down on the time, cost and confrontation of child support determinations and maintain consistency of results among judges. The time, cost and inconsistency among judges in child support cases was sufficiently detrimental to the parents, children and legal system that the Government reacted by enacting child support guidelines based on a table system. If courts insist on maintaining past practices or routinely reviewing the guideline tables in cases, the government initiative will achieve little.

While in most cases a spouse exercising substantial access or custody rights will argue for a reduction from the amount set out under the tables under Section 9: McLeod and Mamo, *Annual Review of Family Law*, 1996 p. 171-172, a court may increase support as a result of a shared parenting regimen in an appropriate case.

In *Larson v. Larson* (1994), 8 R.F.L.(4th) 333 (OGD), the parties shared custody under an arrangement whereby the child spent equal time with each parent. The judge held that the father and his new partner had more resources than the mother and her new partner. He held that it was not in the child's best interests to move back and forth between a "have" and a "have not" household. Accordingly, the judge increased support to minimize the disruption in the child's lifestyle moving between two homes.

Shared custody arrangements are not commonly ordered and judges therefore do not have much experience in how to structure child support awards to meet the needs of the child's two households. The formula and directives in Section 9 should assist judges dealing with shared parenting arrangements.

VARIATION OF CHILD SUPPORT AWARDS

Pursuant to Section 17 of the *Divorce Act*, a former spouse may apply to vary a child support order if there has been a material change in circumstances: *Willick v. Willick*, *supra*. A court making a variation order shall do so in accordance with the applicable guidelines: Section 17.1(6.1).

Section 14 of the Guidelines provides that for the purposes of the *Divorce Act*, Section 17(4) (sufficiency of change), a change in circumstances is:

- (a) *any change in circumstances that would result in a different amount of support under the applicable table;*
- (b) *where the amount of support was not determined by a table any change in the condition, means, needs or other circumstances of either spouse or of any child who is entitled to support; and*
- (c) *in the case of an order made before May 1, 1997, the coming into force of the Divorce Act amendments and Guidelines.*

Section 14 does little more than confirm the existing practice for cases arising under the Guidelines.

Section 14(a) is straightforward. Any change in a payor's income that would lead to a different table amount of support is a sufficient change to vary a prior order. Once administrative systems are in place for automatic review of outstanding orders: *Bill C-41*, *Divorce Act* amendments, Section 25.1, support will change with income. Lawyers drafting agreements which will also be subject to such administrative review should seriously consider whether to include Cost Of Living Allowance clauses or opt for automatic review. A payor is unlikely to agree to both. The automatic review will ensure a fair distribution of income on an ongoing basis and judges are unlikely to impose Cost Of Living Allowance clauses.

Until automatic review is in place, common sense dictates that applications to vary will not be brought unless there is a sufficient increase or decrease under the Guidelines to justify the time and cost of the application.

Courts are likely to continue to apply the law set out in *Willick v. Willick* to cases falling under Section 14(b). It is unfortunate that the drafters did not anticipate and deal with the problems which have resulted from the SCC reasons in *B v. G* 15 R.F.L.(4th) 201 (SCC). In *B v. G*, Sopinka J. held that a material change in circumstances was a change which was not foreseen at the time of the prior order. The question is whether he meant to incorporate the tort concept of foreseeability into support variation or whether he meant simply that the factor was not within the contemplation of the parties and/or judge at the time of the prior order. The post *B v. G* case law has been inconsistent in answering this question. With some hesitation it is suggested that the SCC did not mean to incorporate notions of objective foreseeability but rather meant to compare the current circumstances from those upon which the prior order was based: c.f. *Gordon v. Goertz* (1996), 19 R.F.L.(4th) 177 (SCC) per McLachlin J.; *Santossuoso v. Santossuoso* Ont. Div. Ct. Jan. 1997.

Section 14(c) deems the coming into force of the *Divorce Act* amendments and the Guidelines to be a material change in circumstances. Either party may apply to review a prior support order when the Guidelines come into force. Once the Guidelines are applied, any change in the income level of a payor permits a recipient to apply for a variation under Section 14(a).

Since a court is not bound by the tables where a child is over the age of majority, reaching the age of majority is also a material change in circumstances under Section 14(a).

A person contemplating varying a pre-existing child support obligation once the Guidelines are in force should consider whether there is likely to be any benefit to an order under the Guidelines having regard to the tables, add-ons, undue hardship, etc. as well as the fact the payments under the Guidelines are Tax Neutral: c.f. re whether to vary or maintain prior regime, Feltham and Macnaughton, *Child Support Strategies* 24 R.F.L.(4th) 43. It is anticipated that computer software (VaryMate) will be available to assist in this decision.

Appearances notwithstanding, there is not much change in the nature of a court's discretion on an application to vary. The test is still whether there has been a sufficient change in circumstances that a prior order is no longer appropriate.

Section 14 of the Guidelines provides an exhaustive definition of "change in circumstances" under Section 17(4) of the *Divorce Act*. Most cases will fall to be decided under the tables and any change in income sufficient to change the table amount will be a material change in circumstances. However, a court's discretion is otherwise the same as on an original application. Under Section 14 a court will consider "add-ons," undue hardship, children over the age of majority and any other discretion factor in the Guidelines.

A court may make a variation order that is different from the amount that would be determined according to the Guidelines if the court is satisfied that special provisions in an order, judgement or written agreement respecting the spouse's financial relationship directly or indirectly benefit a child or that special provisions have otherwise been made for the benefit of a child and the Guidelines would result in an amount of child support that is inequitable given the special provisions: D.A. Section 17.1(6.2). Where a court makes such an order, it must give reasons for doing so: D.A. Section 17.1(6.3).

Section 17.1(6.2) of the *Divorce Act* recognizes that child support is not bargained in isolation. The formal child support provisions of an agreement or order often are part of a comprehensive division of family resources. A spouse may agree to less child support in return for additional property, lump sum support or spousal support.

The possibility of parties "merging" or trading off spousal and child support may become more pronounced given the different tax treatment accorded spousal and child support under the *Income Tax Act* amendments. Spousal support continues to be subject to the inclusion/deduction regime. Accordingly, where a payor is in a higher tax bracket than a payee it may be to the family's advantage to structure support as spousal support in order to free up additional funds for the family. Whether Revenue Canada will accept such classification in light of the General Avoidance Provisions of the *Income Tax Act* is questionable.

Similarly, pursuant to the *Divorce Act* Section 17.1(6.4), a court may award an amount that is different from the amount that would be determined under the Guidelines on consent of both spouses if it is satisfied that reasonable arrangements have been made for child support. Again, a court should consider the totality of the parties' financial arrangements and not focus entirely on the formal child support provisions: Section 17.1(6.5).

AGREEMENTS AND CONSENTS: COMPARING LEMONS AND ORANGES

Pursuant to Section 15.1(5)(7) and Section 17.1(6.2)(6.4) of the *Divorce Act*, a court may award support that is different from that which would be determined under the Guidelines if it is satisfied that the parties have reached an agreement that makes reasonable arrangements for child support when viewed as a comprehensive package notwithstanding that the formal child support provisions of the arrangement appear inadequate.

While the actual wording of the provisions dealing with agreements, etc. and consents is different, the thrust of the provisions is the same. Child support is often part of an overall bargain and the sufficiency of part of a settlement should be viewed in the context of the whole settlement. A court should not consider one part of the bargain in isolation: c.f. *Farquar v. Farquar* (1983), 35 R.F.L.(2d) 287 (OCA).

Neither the Act nor the Guidelines provide assistance to a judge with respect to how he or she should exercise his or her discretion in this regard. Presumably, the onus should be on a person seeking to maintain an arrangement that departs from the Guidelines to explain why the agreement is fair. This may seem to ignore the general policy that bargains should be respected and the onus should be on the person seeking to override an agreement. However, the focus in child support cases is on the best interests of a child. Child support agreements have little more weight than as an expression of what the parents thought was reasonable at the time of the agreement: *Noble v. Noble* 3 R.F.L.(4th) 25 (OCA); *Willick v. Willick*, *supra*; *Richardson v. Richardson* (1987), 7 R.F.L.(3d) 304 (SCC). The likely result is that each spouse will bear an evidentiary onus to show that his or her proposal is in a child's best interest. If a judge cannot choose between the two, he or she should apply the Guidelines.

Given current case law and the Section 1 objectives, it seems likely that the onus will be on the person seeking to alter the Guidelines by an agreement to justify the agreement. If both parties propose the arrangement, each should be prepared to explain "why" the agreement overall fairly meets a child's needs.

Subsection 15.1(5) and (7) and subsection 17.1(6.2) and (6.4) of the *Divorce Act*, as am. *Bill C-41*, are unlikely to effect any significant change in the current law on point. At the present time, courts are never bound by the child support provisions of an agreement: *Willick v. Willick*, *supra*. A court may always override an agreement if it does not make adequate provision for a child. Correspondingly, courts will uphold a parental settlement if overall it fairly meets the needs of the children.

Parties agreeing to an amount of child support that appears to be less than would be determined under the Guidelines should set out in their agreement what they are doing and why. In this regard it would be useful to expressly refer to the objectives of the Guidelines set out in Section 1 and to explain how the overall child care and financial package under the agreement promotes the children's interests as required under subsections 15.1(5) and (7) and subsections 17.1(6.2) and (6.4).

If both parents agree on an arrangement and there is no obvious intention to deprive children of their entitlements, a court is likely to accept the parents' determination of what is fair.

DETERMINING INCOME

Although less obvious, a court also exercises a discretion when it is required to determine spousal income, especially imputing income under Section 19 of the Guidelines.

The Guidelines revolve around spousal income. A spouse's annual income is determined by the court in accordance with sections 16 to 20: Section 15(1). However, where both spouses agree in writing on the annual income of a spouse, a court may consider that amount to be the spouse's income if the Court thinks that the amount is reasonable having regard to the income information provided under Section 21. The only guidance appears to be that a court may accept a fully

informed agreement on income if it appears reasonable. In most cases, the dispute will arise when one of the spouses claims that he or she agreed to an income figure on incomplete information. So long as both parties have independent legal advice this appears to be similar to the current practice on support applications.

An agreement on income has the effect of agreeing to a table amount of support in most cases. Although a court is not bound by an income agreement any more than it is bound by a child support agreement, if the parties agree on spousal income, a court is likely to accept their agreement. Otherwise, the Court must decide the spouse's income on the best evidence available. While it will be easy to establish a spouse's income in most cases from Income Tax Returns and Notices of Assessment, in cases where a major source of a spouse's income is non employment income, the task may be complicated and problematic. Many of the applicable regulations are very detailed and may prove difficult to apply.

Section 21 of the Guidelines requires disclosure of personal and business financial information of a type usually requested as a matter of course at the present time.

Subject to sections 17 to 20, a spouse's annual income is determined using the sources of income set out under the heading "Total income" in the T1 General form issued by Revenue Canada and is adjusted in accordance with Schedule III: Section 16. For most people reference to the T1 form will be sufficient to determine income. However, the Guidelines allow a court to set income at a different level if the T1 form does not provide an accurate picture of a spouse's true income: Section 17. The onus is on a person trying to override the T1 form income to show why a court should fix income at a different level under sections 17, 18, 19 and 20 of the Guidelines.

Where a court is satisfied that the most recent tax return does not present an accurate picture of a spouse's income, it has an almost free hand in how to determine income: Section 17(1)(b)(c); 17(2). The discretion is so open ended judges probably have no option but to revert to past practice to decide a spouse's income in a difficult case. Given the limited number of cases affected and the need to accurately determine income in order to fairly determine support, reliance on past practice does not offend the statutory objectives.

Special rules apply where a spouse is a shareholder, director or officer of a corporation and a court believes that the spouse's income as shown on his or her tax forms does not fairly reflect all of the money available for the payment of child support: Section 18. Section 18 confirms the current practice and gives judges power to go behind the corporate form in order to decide what money a spouse can access. Courts are reluctant to allow a parent to avoid child support by structuring money received through a corporation as loans, expenses or perks.

Courts will carefully review financial statements from private companies where many deductions from gross income, such as rental of space in a home, use of a car, conference expenses, etc. are really ways to free up more income or represent expenses that are not really paid. Just how a court should handle capital cost depreciation has been an ongoing matter of disagreement. The Courts should ensure that where a spouse is able to deduct expenses or otherwise reduce income for calculating income tax, the income used for child support purposes fairly represents the money the spouse has available to fund his or her lifestyle. In particular, where a self employed parent deducts salary expenses for a new partner or other non arms length person, the expenses should be added back to determine the parent's income for child support purposes unless the payments are reasonable in the circumstances. For example, a parent should not have income paid to a new partner added in as his income if he has historically paid a similar amount as wages for the job being done. However, a court should not allow a parent to income split with a new partner who does little to justify the wage paid.

At the present time, courts are vigilant to ensure that a parent does not rearrange his or her life to avoid child support. A parent should not be allowed to underutilize his or her skills or resources and pass on the economic costs of the decision to his or her children: McLeod and Mamo, *Annual Review of Family Law*, 1996, pp. 132-136. A court may impute income where a parent does not properly utilize his skills or assets to provide a reasonable income source having regard to his or her support obligations. A parent cannot rearrange his or her life to meet a personal agenda at the expense of his or her dependants.

Section 19(1) of the Regulations recognizes a judge's power to impute income in an appropriate case. Unfortunately, Section 19 does not answer many of the contentious issues that currently exist, such as may a spouse quit an unrewarding job for a lower paying but more satisfying job, may a person continue to seek work in a chosen field while other work is available, should a court attribute income where a person was fired for cause, etc. It is unlikely Section 19 will result in any significant change in the way judges impute income.

In order to impute income, most judges require proof that work or opportunities are available for which the spouse is qualified and he or she unreasonably refused to take advantage of the employment or property opportunity. Judges are likely to adopt a similar interpretation of Section 19(1)(a)(underemployment).

Section 19 refers to circumstances where a spouse lives in a country with different taxation rates [Section 19(1)(c)] or is exempt from federal or provincial income tax [Section 19(1)(b)]. Surprisingly, Section 19 does not refer to circumstances where a spouse lives in a province with no provincial sales tax, even though the resulting increase in disposable income could be significant. Although a court may consider such circumstances under the general words of Section 19(1), a judge could properly reject the argument having regard to the inclusion of specific tax provisions in Section 19 - *inclusio unius, exclusio alterius*.

THE FORM OF A CHILD SUPPORT ORDER

Sections 11 and 12 of the Regulations provide the Court with a menu of child support orders which mirror the Court's power under Section 15 of the *Divorce Act* (1985). A court may make orders for periodic support and/or lump sum support: Section 11. A court may require that the amount payable under the order be paid and/or secured: Section 12.

There is no reason to suspect that the Courts will change the current practice whereby they usually order periodic payments of indefinite duration. Limited term child support orders are unusual. Lump sum payments should only be ordered where there is a risk of non payment of periodic support or a claimant can prove the child has a reasonable capital need: McLeod and Mamo, Annual Review of Family Law, 1996, pp. 145-151.

Secured orders or orders for payment and security are not often made: c.f. *Weidenfeld v. Weidenfeld* (1995), 158 NBR(2d) 321 (QB)(lump sum secured against home where father unlikely to pay with few assets in province); *Reid v. Reid* (1995), 11 R.F.L.(4th) 85 (BCCA)(security only to be awarded where necessary); *Snyder v. Snyder* (1995), 146 NSR (2d) 249 (SC)(security justified given history, default in payment and likelihood of payor's departure).

A court does not appear to have power to make a nominal order for child support under the Guidelines. In any event, there is no need for such orders since a child who is denied support can reapply: *McCann v. McCann*, OGD, June 16, 1996.

In the past, courts occasionally ordered child support to fluctuate with a parent's income, c.f. *Marchak v. Fleury* (1995), 15 R.F.L.(4th) 458 (MCA). Section 14 of the Guidelines anticipates child support will change as a payor's income changes. Until the administrative review mechanisms are in place under Section 25.1 of *Bill C-41*, a judge could accomplish the same thing by ordering support to fluctuate with income and ordering annual filing of income information. It will be interesting to see how the state enforcement offices handle such orders.

A court has limited jurisdiction to make a retroactive child support order under current case law McLeod and Mamo, *supra*, pp. 148-149, and there is nothing in the Guidelines to extend the Courts' powers.

CHILD SUPPORT GUIDELINES: WHETHER THEY "WORK" DEPENDS ON WHY THEY EXIST AND WHAT THEY ARE INTENDED TO ACCOMPLISH.

The Guideline Package is in place and became law on May 1, 1997. Will the Package work? The answer to this question depends on what the Guidelines are intended to accomplish. The success of any regime depends on why the regime was enacted.

The avowed purpose of the Guidelines is to ensure a reasonable distribution of family resources for children of the marriage and to promote consistency across Canada of child support awards with less strain on the parties and the legal system: Section 1, Regulations.

Whether the Guidelines will ensure a fair distribution of resources among spouses and children of divorced families depends on how well the investigators did their homework. Without the raw data, which are not readily accessible to most people, this will remain a point of contention. The quantum of child support under the Tables is less than some judges have awarded and more than others have awarded under the present judicial child support guidelines: see Mamo, *The Emergence of Judicial Child Support Guidelines*, 13 CFLQ 89. In the abstract the table quantum is within the range of what appears reasonable in light of current practice and the literature.

Whether the Guidelines will promote consistency among awards depends on the extent to which judges will maintain the Table amounts and the extent to which provinces will harmonize provincial legislation with the *Divorce Act* or judges adopt the Guidelines under provincial child support legislation. The overriding consideration will be the extent to which individual judges want to devote time and energy to individual child support cases.

While perceptions may vary, it is submitted that most judges accept that neither the parties nor the system can afford much of the current child support litigation. Family law is driven by emotions as much as by economic reality. Without clear limitations and boundaries some spouses will contest any and all issues arising out a family breakdown. The judges will decide the nature and extent of the child support boundaries by how they exercise their discretion under the Guidelines and the *Divorce Act* amendments.

Two constitutional or legislative policy issues are also relevant to the operation of the Guidelines. Should the Guidelines be enacted by Regulation and what if the provinces do not harmonize provincial child support law with the Federal Child Support Package?

By enacting the Guidelines in Regulations, the Government can react to developing practice or new problems more quickly than if the rules were entirely legislative in nature. However, the “trade off” is that the Executive branch of Parliament will have more control over fundamental family social policy than the Legislative branch.

If the provincial Legislatures do not harmonize provincial child support law with federal law there will be pressure on judges to do so in order to avoid having two child support regimes in each province. Current judicial practice suggests that judges will act if the legislatures do not. The judges’ attitude in cases like *Peter v. Beblow* (1993), 44 R.F.L.(3d) 329 (SCC)(property law) and *M v. H* (1996), 17 R.F.L.(4th) 365 (OGD), appeal dismissed by OCA(spousal support), suggests that courts will not feel inhibited by the failure of legislators to redress perceived social problems.

If neither judges nor legislators act to harmonize child support, a spouse who wants child support determined under the Federal Child Support Package can apply for a divorce and claim a child support determination. In such a case, the provincial law will be rendered inoperative on constitutional law principles: *Kulchyski v. Kulchyski* (1996), 22 R.F.L.(4th) 261 (OGD) (paramountcy applying to child support). The effect will be that the Package will apply to all child support applications except where the parents are not separated or are unmarried. There is no reason in point of policy to discriminate against such children.

The enactment of *Bill C-41*, the Guidelines and the tax amendments will lead to a rush of litigation as spouses and lawyers test the judicial boundaries of the Child Support Package. The first year of litigation will determine how the judicial discretion will be exercised and set the tone for future applications.

June 1997

Federal Child Support Guidelines Reference Manual

Federal Child Support Guidelines: Definition of Income

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*This article was commissioned by the Child Support Team,
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views of the Department.*

Federal Child Support Guidelines: Definition of Income

By Andrew J. Freedman, C.A., C.B.V., A.S.A.

INTRODUCTION

The calculation of income for purposes of the Guidelines can be complex in certain circumstances. The degree of complexity will depend on the nature of a spouse's source of income. In many cases an income tax specialist, an independent accountant or a financial advisor, may be required to review the calculation of income.

The amount of child support awarded under the Guidelines will be determined in proportion to the annual income of the paying spouse. Therefore, the initial step in the determination of a child support award is to calculate the "income" of the paying spouse. In this regard, the parties have two options. Income may be determined:

By Agreement

The paying spouse's annual income may be agreed upon by both spouses in writing for the purposes of determining a child support award. This can be particularly useful when income is very difficult to compute. However, the Court must be satisfied that this amount is reasonable after it has reviewed all of the required documentation specified by the Guidelines to be filed supporting the payor's income.

-or-

By Calculation

The payor's annual income is determined using specific rules set out in the Guidelines, as described below.

CALCULATION OF ANNUAL INCOME UNDER THE GUIDELINES

The starting point in the calculation is to obtain the payor's most recent personal income tax return and ascertain the amount that appears on the form under the heading "Total Income." This amount will reflect the payor's total income from all sources for income tax purposes.

After this amount is determined, adjustments may be required. The possibilities for reductions and additions to the "Total Income" figures are numerous and the following examples serve as illustrations of the way in which the calculation of income may be made in certain circumstances.

Example 1: illustrates certain adjustments that may be required where the payor is self-employed.

On May 1, 1997, Sonny and Cher are in the process of drafting a written agreement which will require Sonny to pay Cher an amount of child support. Sonny is *self-employed* and has the following sources of income as set out in his 1996 personal tax return under the heading "Total Income:"

Business income (net of business expenses)	\$200,000
Taxable amount of dividends from taxable Canadian corporations	25,000
Interest and other investment income	3,000
Total income per Sonny's 1996 personal income tax return	<u><u>\$228,000</u></u>

Based on discussions with Sonny and a review of his 1996 personal tax return you discover the following additional information:

1. Sonny's mother works part-time as a receptionist for Sonny's business and earns \$65,000 per annum. The other part-time receptionist earns \$20,000 per annum;
2. Sonny incurred carrying charges and interest expense in the amount of \$500; and
3. Business income includes \$15,000 of income, net of reserves, earned in a prior period.

The amount of Sonny's annual income for purposes of the Guidelines is calculated as follows:

Total Income per 1996 income tax return	\$228,000
Additions:	
Actual amount of dividends received (\$25,000/1.25)	20,000
Uneconomic salary paid to Sonny's mother (\$65,000-\$20,000)	45,000
Deductions:	
Taxable dividends from taxable Canadian corporations	\$25,000
Carrying charges and interest expense	500
Business income, net of reserves, earned in a prior period	15,000
Sonny's income for Guideline purposes	<u><u>\$252,500</u></u>

The additions and deductions noted above are specifically provided for by the Guidelines and are included with others in Appendix I.

Example 2: illustrates certain adjustments that may be required where the payor is an employee.

On June 30, 1997, Michael and Priscilla are in the process of drafting a written agreement which will require Michael to pay Priscilla an amount of child support. Michael is an *employee* and has the following sources of income:

Employment income.....	\$56,500
Taxable amount of dividends from taxable Canadian corporations	5,000
Rental income, net of expenses	7,000
Total income per Michael's 1996 personal income tax return	<u><u>\$68,500</u></u>

Based on discussions with Michael and a review of his 1996 personal tax return you discover the following additional information:

1. Michael has employee stock options with a Canadian-controlled private corporation which he exercised in 1996. The value of the shares at the time the options were exercised was \$5,000. Michael paid \$2,000 for the shares;
2. Michael incurred travel expenses in the amount of \$500; and
3. Michael paid union dues in the amount of \$150.

The amount of Michael's annual income for purposes of the Guidelines is calculated as follows:

Total Income per 1996 income tax return.....	\$68,500
Additions:	
Actual amount of dividends received (\$5,000/1.25).....	4,000
Employee stock options exercised (Value of the shares at the time the options were exercised (\$5,000) net of the amount paid for the shares (\$2,000))	3,000
Deductions:	
Taxable dividends from taxable Canadian corporations.....	5,000
Travel expenses.....	500
Union dues	150
Michael's income for Guideline purposes	<u><u>\$69,850</u></u>

MODIFICATIONS BY THE COURT

The Court at its discretion, may make adjustments to the calculation of annual income in specific circumstances. These are described below:

a) Pattern of Income

The Court may make a determination of the payor's income in situations where it is of the opinion that the above described calculation does not provide the fairest determination of annual income from a particular source(s).

The Court may determine income where:

- (i) a source of income has increased or decreased in each of the three most recent taxation years;
- (ii) a source of income has neither increased or decreased during the three most recent taxation years; and
- (iii) a spouse has received a non-recurring amount in any of the three most recent taxation years.

In these situations, the Court may select an amount of income that in its view would result in fixing the payor's income at a fairer level than if it simply accepts the total income calculation described above.

b) To reflect non-recurring capital or business investment losses

Where a spouse has incurred a non-recurring capital or business investment loss, the Court may adjust the amount of the loss to reflect an amount that the Court considers appropriate to include in the calculation of income.

c) Income earned by the paying spouse in his or her capacity as a shareholder, director or officer of a corporation

Where a spouse is a shareholder, director or officer of a corporation, the Court may modify the spouse's annual income to include:

- (i) all or part of the pre-tax income of the corporation and related corporations for the most recent taxation year; or
- (ii) an amount representative of the services that the spouse provides to the corporation which cannot exceed the corporation's pre-tax income.

The pre-tax income of the corporation outlined in (i) above must be adjusted for any payments such as salaries, wages or management fees paid to non-arm's length persons that are not considered reasonable by the Court.

IMPUTING INCOME

At its discretion, the Court may also impute all or part of a payor's income under certain circumstances. Some examples where the Court might exercise this discretion would be where:

- a spouse is intentionally unemployed or underemployed, in circumstances resulting from the needs of a child or health needs of the spouse;
- the spouse is tax exempt;
- it appears that a spouse's income has been diverted;
- the spouse's property is not reasonably utilized to generate income; or
- the spouse is a beneficiary under a trust and is or will be in receipt of income from the trust.

The investigation of the payor's income must necessarily be a thorough one, given that the calculation of the amount of child support will turn on this figure. Practitioners are well advised to familiarize themselves with the range of possible factors which may affect this income figure in order to avoid potential liability. Checklists, such as the one appended to this paper will be of assistance, but you may be required to obtain additional information from the payor spouse in certain situations. Just how easy production of documentation will be in the new Regulations remains to be seen. In some situations the services of an accountant may be critical to accurately pinpoint the precise amount of income.

ANNUAL INCOME CALCULATION WORKSHEET

Total income amount reflected in the most current personal income tax return \$ _____

Adjustments to income:

Additions:

Actual amount of dividends received from taxable Canadian corporations	+	
Actual capital gains realized	+	
Salaries, benefits, wages, management fees or other payments, paid to non-arm's length persons, and deducted from self-employment income	+	
Employee stock options with a Canadian-controlled private corporation exercised:		
Value of shares at the time the options are exercised	\$	
Less: Amount paid for the shares	-	
Amount paid to acquire the options to purchase the shares	-	
	=	
	+	

Deductions:

Employment expenses (see page 2)	-	
Child support included in income for tax purposes	-	
Spousal support included in income for tax purposes	-	
Spousal support paid to the other spouse ¹	-	
Social assistance payments attributable to any person other than the spouse	-	
Taxable amount of dividends from taxable Canadian corporations	-	
Taxable capital gains	-	
Actual capital losses realized	-	
Actual amount of business investment losses	-	
Carrying charges and interest expenses	-	
Economic salaries, benefits, wages, management fees or other payments necessary to earn self-employment income	-	
Self-employment income, net of reserves, included in income for tax purposes in excess of the self-employment income for the 12 months ending on December 31 of the reporting year	-	
Portion of partnership income that is required by the partnership to be reinvested	-	
Disposal of shares acquired through employee stock options with a Canadian-controlled private corporation:		
Value of shares at the time the options are exercised	\$	
Less: Amount paid for the shares	-	
Amount paid to acquire the options to purchase the shares	-	
	=	
	-	
	=	

Annual income for Guideline purposes

¹ Spousal support paid should only be deducted when calculating income for the purpose of determining an amount for special or extraordinary expenses under Section 7 of the Guidelines.

EMPLOYMENT EXPENSES

Employment Expenses²

Expenses of clergyman's residence	\$	_____
Expenses of teacher's exchange fund contribution	+	_____
Expenses of railway employees	+	_____
Sales expenses	+	_____
Transport employee's expenses	+	_____
Travel expenses	+	_____
Dues and other expenses of performing duties	+	_____
Motor vehicle and aircraft costs	+	_____
Canada pension plan contributions and employment insurance act premiums paid by an employee on behalf of an individual employed by that person	+	_____
Salary reimbursement	+	_____
Forfeited amounts	+	_____
Musical instrument costs	+	_____
Artists' employment expenses	+	_____
Total employment expenses	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>

² Applicable where the spouse is an employee. These deductions are stipulated by the *Income Tax Act*.

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Federal Child Support Guidelines Reference Manual

Financial Disclosure Obligations Under the Federal Child Support Guidelines

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*This article was commissioned by the Child Support Team,
Department of Justice Canada. The views expressed herein are
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views of the Department.*

Financial Disclosure Obligations Under the Federal Child Support Guidelines

By Cheryl R. Lean, B.A., LL.B.

A new chapter in family law commences with the introduction of the Federal Child Support Guidelines¹ and *Divorce Act* amendments on May 1, 1997. In order to zero in on the base amount of child support payable, income of the payor spouse will be the key indicator. Calculation of income will be extremely important and the Regulations direct us to the income tax return as the primary source document. The Guidelines introduce a streamlined approach to child support calculation potentially capable of delivering annually updated variations of child support orders based on the most recent income information. Child support payors and some recipients, now have a new and continuing obligation to produce the last three years of their income tax returns together with other specified documents within 30 days of a demand being made by the other spouse or an assignee. Or else! And every year, on demand he or she will have to do it again, so long as the child supported is a child within the meaning of the Guidelines.

It is not possible to contract out of these provisions. And any terms in a judgment or order purporting to limit this obligation is unenforceable.²

The financial disclosure rules under the Guidelines are directed at easing the administration of child support calculations, variations and enforcement. To accomplish this goal, child support payors must comply with continuing financial disclosure obligations long after the divorce proceeding has been concluded. It will not be popular, but penalties for non-compliance are serious.

The amendments to the *Divorce Act*³ together with the Guidelines envision Federal/Provincial agreements authorising a provincial child support service to assist the Court in recalculating child support orders annually. The provincial child support service would be responsible for obtaining new income information from support payors and recalculating child support. The recalculated amount is deemed to be the amount payable under the Court Order. The payor spouse would become liable to pay the new amount 31 days after both former spouses to whom the order relates are notified. Either spouse could at that point apply to the Court for a variation under Section 17 of the *Divorce Act*, in which case the recalculated support amount would be suspended pending the determination of the application.⁴ If no such application is made, the recalculated amount would become the new child support payable under the order. This procedural design ushers in a new era, encouraging child support settlements and a reduction in child support litigation.

¹ S.C. 1997, c. 1, s. 11.

² Federal Child Support Guidelines, s. 25(8).

³ S.C. 1997, c. 1, ss. 1-15.

⁴ S.C. 1997, c. 1, s. 25.1 (4) and (5).

Under the Guidelines there is no longer a need to quantify the children's expenses. Instead, there is a rebuttable presumption that the correct amount of child support is "the amount set out in the applicable table".⁵ The Guidelines are based on economic studies of average spending on children in families at different income levels in Canada and as such take into account the children's reasonable expenses. For most families the only information now needed to calculate that support will be income tax returns and supporting documentation. The new financial disclosure obligations are drafted so as to secure the necessary information within a short period of time. The burden of this obligation rests on the child support payor and sometimes the recipient as well.

THE OBLIGATION TO DISCLOSE

A spouse whose income information is necessary to determine the amount of the child support order must disclose the following:

- (a) a copy of every personal income tax return filed by the spouse for each of the three most recent taxation years;
- (b) a copy of every notice of assessment or reassessment issued to the spouse for each of the three most recent taxation years;
- (c) where the spouse is an employee, the most recent statement of earnings indicating the total earnings paid in the year to date including overtime, or where such a statement is not provided by the employer, a letter from the spouse's employer setting out that information including the spouse's rate of annual salary or remuneration;
- (d) where the spouse is self-employed, for the three most recent taxation years:
 - (i) the financial statements of the spouse's business or professional practice other than a partnership;
 - (ii) a statement showing a breakdown of all salaries, wages, management fees, or other payments or benefits paid to, or on behalf of persons or corporations with whom the spouse does not deal with at arm's length;
- (e) where the spouse is a partner in a partnership, a confirmation of the spouse's income and draw from and capital in the partnership in its three most recent taxation years;

⁵ Federal Child Support Guidelines, s. 3(1).

- (f) where the spouse controls a corporation, for its three most recent taxation years:
 - (i) the financial statements of the corporation, and its subsidiaries;
 - (ii) a breakdown of all its salaries, wages, management fees or other payments or benefits paid to, or on behalf of persons or corporations with whom the corporation, and every related corporation does deal at arms length; and,
- (g) where the spouse is a beneficiary under a trust, a copy of the trust settlement agreement, and copies of the trust's three most recent financial statements.⁶

The overriding rule at the heart of the financial disclosure requirements is that every spouse whose income information is necessary to determine the amount of a child support order must disclose income information. Every child support payor, typically the noncustodial parent, must provide the information. In specified circumstances, both spouses will have to disclose if:

- (a) the parties have split custody of one or more children or where custody is shared so that each spouse exercises right of access to no less than 40 percent of the time over the course of the year;⁷
- (b) child is at or over the age of majority;
- (c) the payor's income is over \$150,000;
- (d) spouse in place of a parent;
- (e) the recipient spouse is claiming special or extraordinary expenses;
- (f) one of the spouses is claiming undue hardship.

In all of these cases, however, income information will only form a part of the financial information which is required. The Court's inquiry will be much broader in these circumstances. The Court may apply the old "conditions, means, needs and other circumstances" test⁸ or where special or extraordinary expenses are claimed, the Court will inquire into the means of the spouses and the children and to the family's spending pattern prior to separation.⁹

⁶ Federal Child Support Guidelines, s. 21(1).

⁷ Federal Child Support Guidelines, s. 8 and 9.

⁸ Federal Child Support Guidelines, ss. 4(b)(ii) (for incomes over \$150,000) and 9(c) (shared custody).

⁹ Federal Child Support Guidelines, s. 7(1).

If the Applicant's income information is necessary to the determination of the amount of the child support order, then the income information documents must be included with the application. The Respondent to an application for child support whose income information is necessary to determine the amount of the order, must within 30 days after service of the application in Canada or the United States, provide the information to the other spouse or assignee. If the spouse resides outside Canada or the United States, the spouse has 60 days to respond with the information.¹⁰

Every spouse against whom a child support order has been made must provide the other spouse with the income information documents on the written request of the other spouse or the order assignee, not more than once a year after the making of the Order.¹¹

FAILURE TO COMPLY WITH FINANCIAL DISCLOSURE OBLIGATION

The penalties for failing to comply with the financial disclosure requirements of the Child Support Guidelines can be severe. The other spouse may move for judgement, and the Court may draw an adverse inference against the spouse who failed to comply and impute income to that spouse in an amount it considers appropriate.¹² Where a spouse fails to comply, the Court will be encouraged to exercise its discretion in favour of the other parent by ordering costs in an amount which fully compensates that spouse for all costs incurred in the proceeding.¹³ In all references to "costs" under the Guidelines the expression "up to an amount that fully compensates the other spouse for all costs incurred in the proceedings" is used, a not so subtle prod to encourage reluctant judges to impose solicitor and client costs more frequently in child support proceedings. One can anticipate far more solicitor and client costs orders being made against noncompliant spouses than ever before.

If the Court issues a child support order against a noncompliant spouse by imputing income, the noncompliant spouse could ultimately lose his or her passport and a variety of federal licences if arrears accrue under the Order.¹⁴ There is no appeal procedure available for the denial of these licences, and the consequences to the noncompliant spouse could be quite onerous.

In my view, some situations are bound to arise where the non-compliance is caused by third parties, such as uncooperative employers who fail to produce requested documentation. These situations will create difficult problems for the Court, as the Guidelines do not provide a means to compel them to produce the documentation required by the employee spouse. Punishing the

¹⁰ Federal Child Support Guidelines, s. 21(2).

¹¹ Federal Child Support Guidelines, s. 25(1).

¹² Federal Child Support Guidelines, s. 22(1) and 23.

¹³ Federal Child Support Guidelines, s. 22(2).

¹⁴ S.C. 1997, c. 1, ss. 62-71.

noncompliant spouse will not provide a solution to this dilemma. The enactment of further regulations in this area may become necessary.

DEPARTING FROM THE GUIDELINES

The financial disclosure requirements set out in the Federal Child Support Guidelines simply facilitate the calculation and recalculation of child support based on income tax information. This procedure, ideally, would be administered through a provincial child support service. In almost all cases where the Court is asked to depart from the Guideline amount, broad financial disclosure will be required. The simplified procedures introduced by the new rules will not prevail and a more in depth inquiry will take place. In all such cases one will need to rely on the customary tools of financial disclosure in family law matters, such as sworn financial statements and discovery examinations. A departure from the Guidelines disclosure procedure will be necessary in the following circumstances:

(1) Undue Hardship

If one of the spouses has claimed undue hardship¹⁵ and that the Guideline amount should not apply, the Court must conduct a comparison of the two relevant households with a standard of living test. If the spouse claiming undue hardship is found to have a higher household standard of living than the spouse in the other household, the application to depart from the Guideline amount must be denied.¹⁶

It is anticipated that much will depend upon the judicial interpretation of “undue hardship”. If it is interpreted broadly equating hardship with a “household standard of living below the accustomed standard of living during the marriage,” then we can expect a large number of cases proceeding on this basis. In my view, the success or failure of the Guidelines will ultimately rest on how many child support cases seek to depart from the Guidelines.

A comparison of household standards of living test is attached as Schedule II to the Guidelines. To apply this test, it is necessary first of all, to ascertain the income of other members of the household, including children, to establish the total household income. Income tax returns from every member of the household will have to be produced. How this information is to be readily obtained is not stated.

¹⁵ Federal Child Support Guidelines, s. 10(1).

¹⁶ S.C. 1997, c. 1, s. 10(3).

(2) Add-Ons

Although the general thrust of the Guidelines is to simplify child support proceedings, many cases will be adjudicated in the traditional manner because of claims for extraordinary expenses and add-ons. These Court proceedings will be just as complex and expensive as ever. Again, those seeking to add on to the Guideline amount will also have to provide financial disclosure.

(3) Income in Excess of \$150,000

The Court has discretion in determining whether to apply the Guidelines to income in excess of \$150,000. If the Court is of the view that the Guideline amount would be inappropriate, the Court is directed to consider an appropriate amount "having regard to the condition, means, needs and other circumstances of the children who are entitled to support and the financial ability of each spouse to contribute to the support of the children." This too will demand an inquiry, reminiscent of past practice. The new financial disclosure rules under the Guidelines will be a starting point; the parties will also need to exchange sworn financial statements and the old tools of discovery will come into play.

(4) Shared or Split Custody

The exchange of sworn financial statements will also be necessary in situations of "shared custody" where the Court must take into account "the conditions, means, needs and other circumstances of each spouse and any child for whom support is sought".¹⁷

(5) Imputing Income

Cases where the Court is asked to impute income to a spouse, other than a noncompliant spouse, raise the similar evidentiary concerns. The Guidelines set out a number of circumstances where a court may impute income.¹⁸

- (a) a spouse is intentionally underemployed or unemployed;
- (b) a spouse is exempt from paying federal or provincial income tax;
- (c) a spouse lives in a different country with a significantly lower income tax rates;
- (d) it appears that the income has been diverted which would affect the level of child support;
- (e) the spouse's property is not reasonably utilized to generate income;

¹⁷ Federal Child Support Guidelines, s. 9(c).

¹⁸ Federal Child Support Guidelines, s. 19.

- (f) the spouse has failed to provide income information when under legal obligation to do so;
- (g) the spouse unreasonably deducts expenses from income;
- (h) the spouse derives a significant portion of income from dividends, capital gains or other sources that are taxed at a lower rate than business or employment income;
- (i) the spouse is a beneficiary under a trust and is or will be in receipt of income or other benefits from the trust.

Income tax returns and supporting documentation alone will not be enough to establish that a spouse is underemployed or unemployed, or show that the income of the spouse is being diverted. These applications will not be greatly simplified by the Guidelines.

ELEMENTS OF THE COURT ORDER

The Guidelines direct that income information must be included as an element of a child support order and the income of any spouse that is used to determine the amount of child support must be included in the Court Order.¹⁹ This will mean that all payor spouses, spouses having shared or split custody, recipient spouses entitled to special and extraordinary expenses, those whose former spouses earn in excess of \$150,000, where there are adult children who are not treated as minors, cases *in loco parentis*, or those claiming undue hardship will have their income published on the face of the Court Order. This will raise serious privacy concerns among many family law clients. If the Court Order includes provisions for custody, it will likely be broadly distributed to day-care centres, schools, and to any number of health professionals or other people involved in the care of the children.

Concerned family law clients will seek to avoid having their income published on the Court Order. Some will wish to enter into separation agreements and private pay arrangements, in order to avoid public disclosure of their income. A trend which began with the introduction of provincial support enforcement agencies and compulsory wage garnishment of support orders, will accelerate. However, this strategy could be easily defeated if a variation of the agreement is sought.²⁰

In many cases, the client's privacy concerns could be addressed by separating the child support order from all other provisions of the Divorce Judgement. For example, one Court Order could deal with child support alone, while another would deal with all other issues. The child support order need only be seen by those individuals directly involved in the calculation, enforcement, or recalculation of the child support order.

¹⁹ Federal Child Support Guidelines, s. 13(b).

²⁰ Federal Support Guidelines, s. 25(8).

CONTINUING OBLIGATION TO PAY

The most dramatic change for most payors and many recipients will be the imposition of a continuing obligation to disclose income. Once an order is made the obligation will continue year after year. On demand of the other spouse or an assignee, such as a provincial child support office, a spouse has 30 days, if living in Canada or the United States, or 60 days if living elsewhere, to produce the required income information. Failure to comply with such a demand carries grave consequences; income could be imputed, solicitor and client costs could be awarded against the noncompliant spouse, and a child support order may issue which might not truly reflect the income of the spouse. If the spouse then falls into arrears, loss of his or her passport and other licenses could follow in certain circumstances, after all other enforcement measures prove to be unsuccessful.

Ongoing monitoring could prove costly for self-employed individuals who will have to maintain financial records and ensure that they are up to date so that they can respond on short notice to the demands of the other spouse. They will also have to produce a statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom the spouse or corporation and every related corporation does not deal at arm's length.²¹ An uncooperative employer could cause an employee spouse to be noncompliant.

Until Federal/Provincial Agreements are in place to authorize provincial child support services to assist the Court by annually recalculating child support, the demands for disclosure will come largely from the other spouse. Many child support recipients will not seek an annual review of their child support orders, as there is no guarantee the support will go up. It could just as easily decrease. In fact, under the new rules one can expect child support orders will be varied downward much more readily than in the past. Even small decreases in income will be passed on to the children, through the recalculation mechanism. Until the desired provincial child support services are in place, if ever, the demand and burden of complying with the continuing obligation to disclose income will vary greatly depending on the vigilance of the other spouse. Once a provincial child support service is operative in the province, support payors can expect to receive an annual demand. Many will view this as an intrusive violation of their privacy, particularly when the demand comes from a provincial government agency. The pay off, if the Guidelines are successful and provincial child support services take on the role of recalculating child support order, will be an integrated system updating income information and providing automatic child support variations at little or no cost to clients. When used in combination with a powerful enforcement device such as compulsory income source deductions, the system should deliver fairer child support orders, improved efficiency and compliance. The system will operate best in those cases where child support can be determined by the income information alone.

²¹ Federal Child Support Guidelines, s. 21 (d)(ii) and 21(f)(ii).

In conclusion, the new financial disclosure rules under the Guidelines provide another useful tool in child support proceedings. In some cases the income information will be all the financial information the Court needs to calculate a child support order. Although the Guidelines specify income information which must be disclosed in child support proceedings, in many cases much broader financial disclosure will be required. Only the simplest of cases enjoy the full benefits of the simplified procedures under the Guidelines. Practitioners will find that the Financial Statements now employed in family law proceedings cannot be dispensed with in many, if not most cases. Although some provinces may consider eliminating the need to file sworn financial statements in child support proceedings, this would be a mistake. There are too many situations where the Court can depart from the Guidelines compelling a more complex and in-depth inquiry, and in each of these situations financial statements setting out a complete picture of the spouse's income, expenses, property and debts will be needed, in addition to the income information documents specified in the Guidelines.

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Federal Child Support Guidelines Reference Manual

The Definition of Income for the Purposes of Applying Child Support Guidelines

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solely those of the author and do not necessarily represent the
views of the Department.*

**The Definition of Income for the Purposes
of Applying Child Support Guidelines**
By Steve R. Pittman, C.A., C.B.V., C.F.E.

1.0 INTRODUCTION

One of the objectives of the Federal Child Support Guidelines (the “Guidelines”) is to improve the efficiency of the legal process by providing guidance in setting the level of child support with reference to the financial means of the payer. In many cases the determination of income will be made with reference to an individual’s tax return without adjustment. For example in the case of an individual who earns only salary from an arm’s length employer.

The general determination of income is set out in Section 16 of the Guidelines which states that the starting point will be Total Income as reported on the individual’s tax return. Since the calculation of Total Income for tax purposes is not always a reflection of a person’s true economic income, adjustments are made with reference to Schedule III to reflect an economic income base suitable for the child support calculation. Sections 17 to 19 deal with special circumstances where income, as determined in Section 16, may not be an appropriate indication of income available for support. Part 2 of this paper addresses the adjustments set out in Schedule III and Part 3 deals with the special circumstances contemplated in sections 17 to 19.

It would be virtually impossible to address every conceivable type of income, benefit or expenditure and, thereby, devise a formula for calculating an individual’s income that is appropriate in every situation. The intent is to address the more common situations based on the experience of practitioners in Family Law and interested user groups.

2.0 KEY INDICATORS OF SITUATIONS REQUIRING ADJUSTMENT IN SCHEDULE III

The Guidelines call for the disclosure of various types of financial information depending on the circumstances. The most important document, at least initially, will be the person’s personal tax return since Total Income on the return is the basis of determining income for support purposes.

The situations that will likely give rise to further analysis and, possibly, adjustment arise when an individual:

- (i) Deducted expenses in connection with his or her employment
- (ii) Received dividends from a Taxable Canadian Corporation
- (iii) Reported capital gains or incurred capital losses
- (iv) Deducted allowable business investment losses

- (v) Deducted carrying charges
- (vi) Reported income from self employment
- (vii) Deducted Capital Cost Allowance (CCA) from rental or self-employment income
- (viii) Earned income from a partnership
- (ix) Exercised employee stock options from a Canadian Controlled Private Corporation in the year

Each of these situations is addressed in Schedule III of the Guidelines and is discussed in more detail below. You should note that some parts of Schedule III do not affect income on the tax return and are not discussed here.

2.1 EMPLOYMENT EXPENSES (SCHEDULE III, SECTION 1)

In certain circumstances an employee (i.e., not self-employed) may be required to incur non-reimbursable expenses due to the nature of his or her employment. These expenses include the use of a personally owned automobile for employment purposes, other employment related expenses (e.g., union dues, professional dues, etc.) and, in more limited circumstances, maintenance of an office in the home. Clearly these are expenses that must be incurred by the employee in order to earn the related employment income. Unlike business expenses of a self employed individual, such expenses are not netted against gross income, thereby reducing Total Income. Rather, they are deducted on the return after Total Income is determined.

Section 1 of Schedule III allows the deduction of certain employment expenses permitted by subsection 8 of the *Income Tax Act*. Each paragraph in that subsection (and Schedule III since it lists each specific paragraph) is quite specific as to the nature of the expenditure. Most of the amounts contemplated by Section 1 of Schedule III are narrow in their application for most employees. It has been our experience that the most common expenditures deducted by virtue of subsection 8 are automobile expenses and professional, association or union dues.

A practitioner, in advising clients, should look for these types of expenditures which are deducted on page 2 of the T1 General form. Employment expenses not specifically listed on page 2 are detailed on the T-777 Statement of Employment Expenses which is attached to the return.

2.2 DIVIDENDS FROM TAXABLE CANADIAN CORPORATIONS (SCHEDULE III, SECTION 5)

Dividends from Taxable Canadian Corporations are reported and taxed differently than regular income. The amount shown on the return (the taxable dividend) is a calculated amount based on the actual dividend. Under present legislation, the taxable amount represents 125 percent of the actual dividend received by the taxpayer. Over the years the gross-up percentage has changed.

Prior to 1992 it was 133 ⅓ percent. The gross-up mechanism is part of the complex taxation of dividends from Taxable Canadian Corporations.

The economic reality, however, is that the individual receives only the actual amount of the dividend. Therefore, it is appropriate, when determining income for child support purposes, to substitute the actual dividend for the taxable dividend reported on the return. The actual amount of the dividend can be found on the T-5 supplementary issued by the payer company and attached to the individual's tax return. You should note that only dividends from Taxable Canadian Corporations are grossed up in this fashion. Other dividends are reported at the actual amount received.

2.3 CAPITAL GAINS (SCHEDULE III, SECTION 6)

Like dividends, capital gains are reported and taxed differently than other types of income. The effective tax rate on a capital gain is lower when compared to other sources of income because only 75 percent of the gain is included in income for tax purposes. Up to 1987, only 50 percent of a capital gain was included in income. In 1988 and 1989, 66 ⅔ percent of the gain was included. Since 1990, 75 percent of the gain is included. As is the case with the dividend gross-up the inclusion rate is merely a means for the government to adjust the effective tax rate on a capital gain. The economic reality is that the individual benefits from the entire capital gain. Accordingly, the reported taxable capital gain is replaced by the actual capital gain by virtue of Section 6 of Schedule III.

For income tax purposes, capital losses (except business investment loss discussed later) can only be offset against capital gains. To the extent there are both capital gains and capital losses in a year, only the net taxable capital gain is included in determining Total Income. By substituting actual net capital gains for taxable capital gains, no further adjustment is required for capital losses incurred in the year.

If capital losses exceed capital gains the excess is available for carryover. The allowable capital loss (75 percent of actual capital loss) can be carried back to any of the prior three years and offset against taxable capital gains in those years. To the extent the allowable capital losses are not deducted in the prior three years, they can be carried forward indefinitely for deduction against future capital gains. That is why Schedule III, Section 6 permits adjustment of only the capital losses incurred *in the year*. If that was not permitted then the individual would be penalized since losses in excess of gains could not be deducted to arrive at Total Income in the year of loss.

No increase in Total Income is required in the year that other years' losses are deducted because they are not deducted in arriving at Total Income on the return. They are deducted in another section of the tax return that is not referred to in the child support income definition in Section 16 of the Guidelines.

Depending on the nature of the property sold and the form of payment by the purchaser, further adjustments to income reported for tax purposes may be warranted. For example, if an individual sells a property and does not receive the full proceeds, he or she can reduce the gain reported by claiming a discretionary reserve based on the proportion of the proceeds received during the year to the total sale proceeds. In subsequent years, as the proceeds are collected, the remainder of the gain is reported. As a minimum, however, the total gain must be reported within five taxation years including the year of sale. Accordingly, Total Income in the year of disposal may be reduced while subsequent years' income is increased.

The impact of this reporting is twofold. First, income reported for tax purposes in the year of disposition is understated since it does not include the full taxable gain. Second, a one-time gain may appear to be regularly recurring since the individual may report a capital gain for a number of years after the sale as the reserve is drawn down. The first issue is addressed in Section 6 of Schedule III since it clearly requires that all gains realized in the year must be included in Total Income. The second issue is addressed in Part 3.1 of this paper.

The individual's capital gains will have to be analysed for the inclusion or deduction of reserves which may warrant adjustment. The details of capital gains and losses are set out in Schedule 3 Capital Gains (or Losses) included with the return.

2.4 BUSINESS INVESTMENT LOSSES (SCHEDULE III, SECTION 7)

A business investment loss is a type of capital loss which is accorded special treatment under the *Income Tax Act*. It arises on the disposition of shares or debt of a small business corporation as defined in the Act. While capital losses are generally only deductible against capital gains, allowable business investment losses are deductible against any income.

As with capital losses, allowable business investment losses are equal to three quarters of the actual loss. To the extent business investment losses are not netted against capital gains on the return, they are deducted after the calculation of Total Income. Therefore, an individual could incur a business investment loss and it would not be considered in calculating income for child support purposes. Accordingly, Section 7 of Schedule III permits the deduction of the *actual* (not the reported) loss incurred in the year.

2.5 CARRYING CHARGES (SCHEDULE III, SECTION 8)

An individual may incur interest, investment counsel fees or other expenses to generate property income. For example, he or she may borrow money to invest in a stock portfolio. The dividend income would be included in Total Income. The related interest expense is deducted from income after arriving at Total Income on the return. In determining income for purposes of applying Child Support Guidelines, Section 8 of Schedule III permits the deduction of these expenses. The details of these expenditures can be found on Schedule 4 Statement of Investment Income included with the return.

2.6 SELF-EMPLOYMENT INCOME (BUSINESS AND PROFESSIONAL INCOME)

Sections 9 and 10 of Schedule III apply where an individual is self-employed. Specifically they address non-arm's length payments and income inclusions resulting from the legislative changes which made calendar year reporting for individuals mandatory starting in the 1995 calendar year. These two areas are addressed in more detail below.

2.6.1 Non-Arm's Length Payments (Schedule III, Section 9)

It is common for a self-employed individual to pay a salary or other form of remuneration to his or her spouse and/or children to perform certain tasks required for the business. The advantage of doing this is twofold. Firstly, the payment of a salary to a spouse or child keeps the income in the family. Secondly, if the recipient's marginal tax rate is lower than that of the payer, there is a net income tax saving and more after-tax income is retained by the family unit. The presumption is that if the family member was not paid to do that work an equal or greater amount would be paid to an arm's length individual. For income tax purposes, any such non-arm's length payments are only deductible to the extent they are reasonable for the work done.

This whole process is generally known as income splitting. Notwithstanding the tax rules, there is potential that the remuneration paid to family members exceeds the amount that would be paid to an arm's length individual. Therefore the net business income is lower than it might otherwise be. In business valuations this issue is addressed by adjusting the payments to family members to reflect amounts that are reasonable for the work done.

The Guidelines place the onus on the owner of the business to support the payments paid to non-arm's length parties. Section 9 of Schedule III requires that non-arm's length payment be added back in arriving at Total Income unless the individual can demonstrate they are required for the business and are reasonable in the circumstances.

Non-arm's length payments may not be apparent from the tax return. An individual's financial information will have to be examined to identify non-arm's length remuneration and its reasonability.

2.6.2 Change in Reporting Income To A Calendar Year Basis (Schedule III, Section 10)

Until the changes put forward in the February 1995 federal budget, a self-employed individual could have a fiscal year end different than December 31st. This enabled an individual to defer income to a later year. Typically, self-employed individuals chose a January 31st year end. Accordingly they were only required to include, on the tax return, the income earned up to the end of the fiscal year that ended in the reporting year. For example, self-employment earnings up to January 31, 1994 were reported on the 1994 personal tax return. Effectively, the earnings from February 1, to December 31, 1994 were deferred until 1995 and so on. The 1994 federal budget eliminated fiscal year ends for tax purposes but transitional rules will be in effect until 2004.

Under the legislative changes eliminating off calendar fiscal year ends for tax purposes, an individual was required to calculate his or her income from the end of the 1995 fiscal year to December 31, 1995. This so called "stub period" income (in the above example, income earned from February 1 to December 31, 1995) will be included in income at the minimum rate of 5 percent in 1995, 10 percent in each of 1996 to 2003 and 15 percent in 2004. Therefore from 1996 to 2004, income reported on the tax return may be increased to include income that was actually earned prior to 1996. Therefore business income may not be a true reflection of income earned in the year. In Section 10 of Schedule III this inclusion of 1995 stub period income can be deducted so that only self employment income earned in the particular calendar year is included in the determination of income for child support purposes.

The inclusion of stub period income is calculated by claiming a declining reserve against the 1995 stub period income. The prior year's reserve is added and the current year's reserve is deducted. The schedules of self-employment income included with the returns will show the addition of the prior year's reserve and the deduction of the current reserve as line items. It should, therefore, not be difficult to identify the income actually earned in the year.

2.7 CAPITAL COST ALLOWANCE ON REAL PROPERTY (SCHEDULE III, SECTION 11)

Like business income, rental income is reported net of expenses on the tax return. Many real estate investments are viewed as long term in nature. Accordingly, the investment decision often takes into consideration both the ongoing net rental income and the potential growth in the value of the property during the holding period. For example, an individual may be willing to accept lower ongoing income in exchange for capital appreciation in the value of the property when it is eventually sold.

During the holding period, the individual is entitled to deduct capital cost allowance (CCA) from net rental income. While this deduction is limited to net rental income before CCA, it still represents a non-cash expenditure by the individual which will likely be recovered when the property is eventually sold. Therefore an individual would benefit from a reduction of income used to calculate child support that does not represent an ongoing operating expenditure. Moreover, the individual would likely argue that the gain is a nonrecurring amount and should be excluded from income for support purposes.

The same situation is true where the property is used in a business. The individual is entitled to deduct CCA from business or professional income. In this case there is no limit to the deduction of CCA as is the case for rental properties. Nevertheless the same situation arises in that income is reduced by a non-cash expenditure that is unlikely to become a true ongoing expenditure (i.e., the property is not sold at a loss at some time in the future).

You should note that the addition of CCA in Section 11 Schedule III is limited to that on real property. CCA claimed on equipment or other business or rental assets is not added back as it was believed that these assets do depreciate in value and will have to be replaced from time to time. The CCA claim is arguably a proration of this eventual replacement cost on an annual

basis. Note further that if the asset is sold for an amount that is greater than the undepreciated capital cost (UCC) then the “gain” is either added to income in the form of recapture or reduces the CCA class thereby reducing the amount of future possible CCA claims.

2.8 PARTNERSHIP REQUIREMENTS (SCHEDULE III, SECTION 12)

An individual may earn income from a partnership. A partner’s share of the income will form the basis on which income for tax purposes is determined regardless of the amount actually withdrawn from the partnership. Theoretically, a partner may not be able to withdraw more than his or her share of the income for a long period of time since the partnership cash flow may not be sufficient to cover operating costs. For example, the partnership may have generated revenue but, at the year end, a portion of that revenue remains uncollected and is reflected as accounts receivable in the partnership financial statements. Accordingly the partner may not be able to withdraw all of the income attributable to him or her. Similarly, part of a partner’s income may be withheld by the partnership to finance capital expenditures. For that reason Section 12 of Schedule III permits the deduction of that portion of a person’s Total Income that has been withheld for reasons of partnership capitalization.

This information will not be readily apparent from the tax return of the individual partner. It will have to come from the actual partnership financial statements or confirmation from the partnership as is set out in paragraph 21(1)(e) of the Guidelines.

2.9 STOCK OPTIONS (SCHEDULE III, SECTION 13)

An employer may provide employees with options to purchase shares in lieu of salary. Section 7 of the *Income Tax Act* deals with the granting of employee options to buy shares. Generally, the employee is required to include, in his or her income, a benefit equal to the difference between the value of the shares at the time the option is exercised and the price paid by the employee for the option. Normally, this benefit is included in income in the year the employee exercises the option. Therefore relying on income reported for tax purposes may not take into account the benefit of options received as the income will only be reported when the employee exercises the option and acquires the underlying shares.

Practically speaking, the benefit may be difficult to measure or non-existent until the option is actually exercised. In many cases the option price is at, or close to, the share price at the time it is granted. This is intended to motivate employees to do their best to make the company successful. The more successful the company is, the higher the share price will be. The benefit of having the option to buy shares at a low fixed price obviously becomes more valuable the higher the stock price rises. Therefore relying on the benefit reported on the return in the year the options are exercised will provide a more objective measure of income earned since the employer will have to report the benefit on the individual’s T4 Supplementary. That does not alleviate the problem of timing but it was considered more practical to rely on the actual benefit

realized when the options are exercised rather than base income on a potential benefit that may not be realized.

The issue is further complicated when the options entitle the holder to acquire shares of a Canadian Controlled Private Corporation (CCPC). In such instances the benefit is only recognized for income tax purposes in the year the employee disposes of the actual shares acquired, not the year in which the option is exercised. Accordingly the same problem arises in that the income may not be reflected in the appropriate year when calculating child support.

Section 13 of Schedule III addresses this potential distortion of income. Subsection 13(1) of Schedule III adds the benefit of CCPC stock options (as defined in Section 7 of the *Income Tax Act*) that are exercised in the year. To be consistent, subsection 13(2) allows for the deduction of the CCPC stock option benefit when the options were exercised and the shares were purchased in a previous year.

3.0 SPECIAL CIRCUMSTANCES

Sections 17 to 19 of the legislation address the special circumstances where the determination of income in Section 16 may not be appropriate. Section 17 deals with situations where an individual's income in a particular year may not be indicative of ongoing income and Section 18 addresses the situation where an individual is a shareholder, director or officer of a corporation and may be in a position to influence the amount of income that would be reported on his or her personal income tax return. Section 19 addresses situations where income reported for tax purposes, even if adjusted, may not be an appropriate measure of income at all. Each of these is discussed in more detail below.

3.1 PATTERN OF INCOME (SECTION 17)

Subsection 17(1) is intended to allow court discretion where an individual experiences major fluctuations in annual income. By choosing the current year, as is contemplated in Section 16, the income used as a basis for support may not be indicative of that individual's normal annual income. In such cases the Court is entitled to look at the pattern of income over the last three years to estimate income on an ongoing basis for child support purposes.

Basically, paragraphs 17(1)(a) and (b) address changes in the level of income from year to year. If income has been showing a consistent pattern upward or downward it may be appropriate to consider only the most recent year. Where there is fluctuation from year to year it may be appropriate to use an average of the years under review.

Paragraph 17(1)(c) addresses nonrecurring items. An individual may have sold a rental property and realized a capital gain. The net rental income would have been included in income on an ongoing basis (exclusive of CCA - see Section 2.7 of this paper). The capital gain may be considered a "once only" transaction therefore it would not be appropriate to include the gain in the determination of income for support purposes.

Subsection 17(2) deals with losses incurred in the year that are also nonrecurring. This is the converse of paragraph 17(1)(c). An individual may have capital or business investment losses that would ordinarily reduce Total Income on the return. To the extent these losses are nonrecurring, they should not reduce income for child support purposes.

From a practical point of view, practitioners should examine prior years' financial information for fluctuations in the level or changes in source of income to determine whether the pattern of income argument should be raised. The types of income or expenses that may not be recurring include capital gains and losses, certain types of carrying charges, allowable business investment losses, unusual or varying income or expenses in a business or dividends from a closely held corporation (see Section 3.2 below).

3.2 SHAREHOLDER, DIRECTOR OR OFFICER (SECTION 18)

An individual may be the sole or a significant shareholder of a corporation from which is derived his or her livelihood. A sole shareholder and, possibly a noncontrolling shareholder with a significant holding, could be in a position to control the level of income reported on the personal tax return. Generally, the income of a closely held corporation that is distributed to a controlling or significant shareholder is based on some combination of cash flow, tax planning and personal preference. Accordingly, where an individual is either the sole or a significant shareholder of a corporation reliance on income reported on the personal tax return could yield a distorted result.

Notwithstanding the ability to influence the level of income, the nature of a particular business may be such that a significant portion of earnings must be retained in the business to finance its operation, growth or other needs. Furthermore, the size of an individual's shareholding vis-à-vis other shareholders may also affect the degree to which an individual can influence the level of personal income. For example; one may own a 30 percent interest in a corporation but cannot control the level of remuneration because there is only one other shareholder who owns the remaining 70 percent. On the other hand, if the remaining 70 percent of the shares are widely held then a 30 percent shareholder may be in a position to influence the level of dividends declared and paid in a particular year.

It is virtually impossible to address all of the possible combinations and permutations of an individual's shareholdings vis-à-vis his or her ability to influence the level of income reported for income tax purposes. This is particularly true in cases where the individual is neither the sole nor the controlling shareholder of a corporation. Some of the more common situations are addressed below:

- The individual is the sole shareholder of a company and he or she generates all, or substantially all, of the income earned by the company. An example is an individual who carries on a consulting business in a corporation; a one-person operation.

- The individual is the sole shareholder of a large company with many employees but the income of the company, as a whole, is not necessarily dependent upon that individual. An example would be an individual who owns all the shares of a private company with a large sales force.
- The individual owns a relatively small percentage of shares but the company is controlled by family or related individuals.
- The individual owns a significant percentage of shares (say more than 10 percent) and the remaining interest in the company is held by controlling or noncontrolling arm's length individuals.

In the first three instances it is more likely that the individual would be in a position to influence the level of income that ultimately gets reported on his or her personal tax return. It would probably be unfair to suggest that an individual that controls a corporation has unrestricted access to all of the profits of the company because most businesses must retain at least some earnings to finance operations and meet debt obligations in the normal course of the company's business.

One approach, particularly in the first case, may be to "look through" the corporation to determine an individual's income. For example; substitute the company's pre-tax income for reported remuneration on the personal tax return, particularly in the first scenario where there are few employees in the business. This is the approach contemplated by paragraph 18(1)(a).

In the second and third instances it may not be possible to use the company's pre-tax income as a base. A sole shareholder of a larger corporation (as opposed to a one-person operation) may not have access to all earnings of the company since there is a larger infrastructure to support. If the individual is not the sole shareholder then clearly he or she would have to share the company's profits with the other shareholders. In that case paragraph 18(1)(b) allows the Court to consider economic remuneration as a possible basis for determining income for support purposes.

In the last instance, where there is a significant percentage of arm's length shareholders, one or more of whom may directly or indirectly control the corporation, it is more likely that the remuneration and dividends paid to the individual is a reflection of economic remuneration. Accordingly there is less risk that the income reported on the personal tax return is artificially distorted. There still may be circumstances where the relationship amongst arm's length shareholders is such that artificial income distortions may occur.

One other significant issue should be noted with respect to the use of corporate income as a basis for support as contemplated by paragraph 18(1)(b). In Section 2.6.1 of this paper we discussed briefly the concept of income splitting. The concern was raised that an individual could artificially reduce his or her self employment income by paying non-economic remuneration to family members. The same principal applies to a corporation controlled by an individual or a related group. That is why subsection 18(2) requires that all such non-arm's length payments be added back to corporate income unless the spouse can establish their reasonability.

Such broad interpretations could still yield inappropriate results. It would then be up to the individual to demonstrate which is the most appropriate approach given the inability to influence corporate decisions, the nature of the business or some other uncontrollable factors that are specific to that particular company and/or industry. Practitioners will have to discuss these business interests with their clients to identify whether Section 18 is applicable and, if so, what adjustments may be required to calculate income for support purposes.

3.3 IMPUTING INCOME (SECTION 19)

This section of the legislation is intended to address those circumstances where income on the tax return, even after adjustment, does not yield a fair result for support purposes. Most of the provisions of this section are self explanatory but a couple merit additional clarification.

Total Income on the return is a pre-tax amount. Depending on the type of income an individual receives, the effective tax rate will vary. For example, the marginal rate of personal income tax on dividends from a Taxable Canadian Corporation is lower than the marginal rate on salary income. The theory of income tax integration mitigates some of the apparent disparity between the taxation of salary and dividend income by giving the individual shareholder a tax credit on their personal return. This credit is intended to estimate the underlying tax paid by the corporation on income generated to fund the dividend. Dividends are paid out of after-tax profits while salaries are deductible for corporate income tax purposes and are, therefore, paid out of pre-tax corporate income. Nevertheless, at the personal level, an individual would have more after-tax income available if he or she received a dividend rather than a salary of the same amount.

The same is true if the individual experiences capital gains (and they are not considered nonrecurring in which case the tax treatment is irrelevant). As discussed earlier, the tax rate on a capital gain is less than the rate applied to other sources of income.

The result is that the individual has more after-tax income available if a significant portion of Total Income is derived from dividends and/or capital gains. Paragraph 19(1)(h) allows consideration of this situation in setting support. Practitioners should review the individual's financial information to determine whether a significant amount of income is derived from dividends and/or capital gains in which case it may be appropriate to consider the applicability of Section 19.

There are also a number of instances where an individual may receive a significant amount of income from a trust. Such income would be included in Total Income on the tax return and thereby be included in income for child support. However, if the spouse is the beneficiary of a discretionary trust then the level of income could be artificially distorted or manipulated. That is why paragraph 19(1)(i) allows the Court to impute income in these circumstances.

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Federal Child Support Guidelines Reference Manual

Undue Hardship

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Undue Hardship

By Professor D.A. Rollie Thompson

*And again I say unto you, it is easier for a camel to go
through the eye of a needle, than for a rich man to enter
into the kingdom of [heaven].*

Matthew 19:24

“Undue hardship” is established under Section 10 of the Federal Child Support Guidelines, as one of the grounds for deviating from the table amounts. Bala calls it “a fairly narrow judicial discretion,¹” Payne prefers “relatively narrow,²” and the Federal/Provincial/Territorial Family Law Committee thought, “Presumably, the courts would only make a finding ... in lower income families.³” How should “undue hardship” be interpreted? More importantly, how will it be read? The eye of a needle? Or a large barn door?

First, remember that the Guidelines already take into account conventional “ability to pay” considerations,⁴ although mechanically and crudely. The Revised Fixed Percentage formula builds upon notional average expenditures on children by income level and an assumed equality of incomes between custodial and noncustodial parents. Much as we can debate the underlying validity of either set of assumptions, the result is a formula which adjusts child support continuously as income rises or falls. “Undue” hardship arguments ought to arise only in those cases where the hard edges of the formula are revealed.

Second, there are **two** preconditions that must be met: proof of circumstances of undue hardship, **and** a lower “standard of living” in the claimant’s “household.” While the former is the subject of this paper, it is impossible to disentangle the latter. In fact, the “Standard of Living” test will foreclose many hardship claims, even before the camels get close to the needle’s eye.

Third, our traditional support model leads us to believe “undue hardship” is a “defence” and much in Section 10 is built on that perspective. The bulk of this paper will be devoted to these possible “defences.” But, out of an abundance of egalitarian zeal, the Guidelines’ architects added “undue hardship” as an “offence” on the part of the child, more problematic in its scope and operation. While “defensive” claims will vastly outnumber “offensive” claims, some tentative thoughts will be offered, suggesting a much smaller camel and a much larger needle may be at work for these novel claims.

¹ Bala, “Ottawa’s New Child-Support Regime: A Guide to the Guidelines” (1997), 21 R.F.L. (4th) 301 at 325.

² “Critique of Bill C-41 and of a Working Draft of the Federal Child Support Guidelines” (August 1996) at 11.

³ *Report and Recommendations on Child Support* (January 1995) at 29.

⁴ Thompson, “‘Getting Blood From a Stone’ Or How to Find Ability to Pay When There Isn’t Any” (1995), 12 C.F.L.Q. 117.

Lastly, assuming the camel does squeeze through, once we get to the other side of the needle, what then? What principles govern the exercise of this discretion? “Old” law? Some “new” law? “Standard of Living” law?

That is the rough structure of this paper: claiming “undue hardship,” hardship as a defence (the largest part of the paper), hardship as an offence, and hardship discretion.

CLAIMS OF HARDSHIP: YOU TAKE YOUR CAMEL, YOU TAKE YOUR NEEDLE

Compared to the present regime, the principal effect of the Guidelines is to fix a starting point through the “table amounts.” A party thus bears the burden of proving a departure from those tables, up or down.⁵ The intention is that the table amounts be a “floor” and thus a parent seeking “add-ons” under Section 7 will have an easier time. By contrast, “undue hardship” is expected to place a more demanding burden upon the claimant,⁶ at least where it is being used as a “defence” to reduce support payable.

The Tables Themselves Create “Undue Hardship”

The starting point for “undue hardship” analysis must therefore be the amounts set by the Tables. Here the Nova Scotia tables can be used for illustrative purposes. Below the gross annual income of \$7,000, no child support is payable by the noncustodial parent. For one child, the table amounts rise sharply from zero, to about 12 percent of gross at \$10,000, then decline and hover around 10 percent up to \$60,000 and thereafter decline down to 9 percent by \$150,000. For two children, the amounts increase from zero to 17 percent at \$12,000, where it stays until \$34,000, then decline steadily to 14.4 percent at \$150,000. For three children, the table amounts peak around 23 percent for \$20,000 to \$30,000 and, for four children, the peak is 28 percent in the same range.

Doug Campbell has demonstrated, accurately I believe, that the tables generate reasonable figures over the middle-income range for two children, assuming the custodial parent earns less than the noncustodial parent.⁷ Not so good is the fit around the margins: the bottom and top ends of the income range, or for one child or three or more children. The “undue hardship” cases will mostly come from the margins, generated by the interaction of the table amounts with the payor’s “unusual” circumstances.

⁵ Guidelines, s. 3(1).

⁶ E.g. Bala, above, note 1 at 315.

⁷ “The Child Support Guidelines: Will the Chart Govern?” in Continuing Legal Education Society of Nova Scotia, *Family Law 1996* (Halifax, 1996) at 14.

All the express hardship “circumstances” are cast in “unusual” language, as it is presumed that noncustodial parents can pay the table amounts, considering “average” debts, “average” access expenses, and “average” (i.e., zero) additional support obligations.⁸ But does this mean that a party cannot claim undue hardship based solely upon the results produced by the table amounts? Given the open-ended nature of the definition of “circumstances that may cause undue hardship” in Section 10(2), I believe you can.⁹ I will explore this at greater length below in my analysis of Section 10(2).

Still, the starting point must be the table amount and a demonstration of why that amount - absent add-ons - causes undue hardship in this particular case.

Decision-making Procedure: Anything But Section 10 First

The “presumptive rule” of *Section 3* consists of the table amount *and* any add-ons, with *Section 4* addressing incomes over \$150,000 and *Section 5* in loco parentis cases. Further, *Section 10(1)* refers to “the amount determined under any of sections 3 to 5, 8 or 9.” Thus, prior to considering undue hardship, the court must first consider the table amount and add-ons, and any deviations for split custody (*Section 8*) or joint custody (*Section 9*). By the time the court reaches undue hardship, then, all of the potential departures will have already been canvassed,¹⁰ leaving *Section 10* as a residual departure test, the last refuge of a litigious party seeking to depart from the table.

“Hardship,” or more accurately “individual circumstances,” can be considered under any of the preceding departure tests, most of which confer a discretion upon the court. More importantly, none of the other departure tests attach a Standard of Living test, so that parties should prefer to use anything other than *Section 10*. Accordingly, *Section 10* will be unnecessary in cases of: children 19 or over, incomes over \$150,000, children towards whom a spouse stands in the place of a parent, joint custody.¹¹

If table amounts do not create undue hardship, then add-ons under *Section 7* may. Again, *Section 7* appears to contain its own “hardship” element, sufficient to individualize the add-on decision and possibly avoid a *Section 10* claim. Included as considerations before allowing a “special or extraordinary expense” under *Section 7(1)* is “the reasonableness of the expense,

⁸ This is clearly stated by the Federal/Provincial/Territorial Family Law Committee, *Report and Recommendations on Child Support* (Minister of Justice, January 1995) at 29.

⁹ Campbell takes this view and makes a compelling case for it, whether or not you agree with his focus upon “disposable income”: above, note 7.

¹⁰ Which include: (1) agreement including special provisions (s. 15.1(5) of the *Divorce Act*); (2) consent order making reasonable arrangements (s. 15.1(7) of the *Divorce Act*); (3) child the age of majority or over (s. 3(1) of *Guidelines*); (4) income over \$150,000 (s. 4); (5) spouse standing in place of parent (s. 5); (6) split custody (s. 8); (7) joint custody (s. 9).

¹¹ By contrast, s. 10 may be necessary for split custody, which prescribes a strict “net support” rule, which is plainly table-based.

having regard to the means of the spouses and those of the child and to the family's spending pattern prior to the separation."

Hence, a noncustodial parent should oppose the Section 7 claim under that section, as no Standard of Living test need be met, in respect of the add-on. Section 10 can then be reserved as a defence to the table amount portion of any support order. A court sympathetic to the noncustodial parent's case can deal with the add-on under Section 7, without entering Section 10. Clearly, in these cases, an add-on claim will almost inevitably inspire a cross-claim of undue hardship. A custodial parent might well decide to forgo a Section 7 claim in light of the noncustodial parent's circumstances, falling back to the table amount, to avoid the cost and trouble of litigation or extended negotiations.¹²

In short, Section 10 will largely be reserved for direct attacks upon the table amounts, usually defensively, but sometimes offensively too, but only where no other means of departure is available.

The Standard of Living Threshold Test: A First Cut

Two preconditions must be met under Section 10: (1) some ground for a claim of undue hardship, and (2) the claimant can show a lower household standard of living than the other party. Thinking up the first is not the critical step, as not only the illustrations of Section 10(2) are available, but the tables themselves will often generate harsh or "unfair" numbers.

The first step for most lawyers ought to be a crude calculation under Section 10(3) and Schedule II. Although the mathematical Schedule II test is not mandatory according to Section 10(4), no one has yet proposed an alternative. The premise of the test is sound, i.e., the calculation of some income-to-needs ratio, on a household rather than individual basis. What is important here is that a crude calculation will tell you quickly whether or not a Section 10 argument can even get off the ground. In most cases, sufficient information on incomes and household composition will be available to "ballpark" the Standard of Living test.¹³

In many cases, it will be clear that a hardship claim just can't get off the ground, whatever the specifics of the claim, thereby avoiding the exercise entirely.

¹² By the way, the same is true for "offensive" hardship applications by the custodial parent. The first option will be to increase support by way of add-ons, where the burden is lighter and no mathematical Standard of Living test is applied. Only if there are no add-ons ought a custodial parent resort to s. 10.

¹³ Schedule II requires details of gross income, income taxes, household composition and, of course, the specific amounts involved in the "undue hardship" claim, all of which are unlikely to be available. Note that Schedule II now uses "net incomes" for its calculations, in the interests of fairness and coherence, but at the cost of simplicity. One of the reasons for the Schedule II formula not being mandatory is the large amount of data required to make the mathematics work.

Minimizing Legal Costs By Settling for the Table Amount

A final threshold consideration is the sheer cost of negotiating or litigating undue hardship. Amongst the four objectives of the Guidelines, along with adequacy, reduction of conflict and consistency, is improving “efficiency” and “encouraging settlement.”¹⁴ One of the principal ways of accomplishing that objective is the table amount, which forces one party to bear the cost of litigating departures from the table and, more importantly, substantially reduces the cost of establishing child support at the table amount.¹⁵

And here lies the interplay between theory and policy. The harder it is to make out an “undue hardship” claim, the more expensive it becomes to seek a departure from the table, the more that “efficiency” and “settlement” is obtained, albeit grudgingly or unfairly. No doubt “floodgates” arguments will be counterpoised to demands for “fairness” and “individualization” of support determination.

In the end, the ease of settling at the table amount will force cost-benefit calculations upon the party claiming add-ons or undue hardship. In many marginal or close cases, it will not be worth the party’s legal costs to make the claim.

Dictionary Definitions: A Last Refuge

When presented with a new term, the lawyer’s instinctive response is to reach for the dictionary, on the theory that the lexicographer will provide what the legislator and the social policy analyst cannot, namely certainty of meaning. So, to the shelf, to the *Shorter Oxford English Dictionary*.¹⁶ “Hardship” is defined to be: “The quality of being hard to bear; hardness; severity. Hardness of fate or circumstance; severe toil or suffering; extreme privation.” And then, attach “undue”: “Not appropriate or suitable; improper; unreasonable. Unjustifiable; illegal. Going beyond what is appropriate, warranted or natural; excessive.” What comes out the other end of the dictionary are phrases like “excessive hardness” or “unwarranted severity” or, my favourite, “inappropriate extreme privation.” More useful guidance will be found in the five specific “circumstances” stated in Section 10(2).

UNDUE HARDSHIP: EXPRESS DEFENCES

In Section 10(2), the Guidelines expressly list off five specific “circumstances that may cause a spouse or child to suffer undue hardship.” The use of the word “include” makes clear that this list is not exhaustive. All five of these “circumstances” would be claimed as defences by the

¹⁴ Guidelines, s. 1.

¹⁵ Not to mention that the calculations of Schedule II’s Standard of Living test should be enough to make most of us run from s. 10.

¹⁶ 3rd edition (Oxford: Oxford University Press, 1933).

noncustodial or payor parent. Despite the general language of Section 10(1), there are no examples offered of an “offensive” claim, as the CBA Family Law Section brief noted.¹⁷

These specific defences, and the language used to state them, deserve our initial attention. First, like all express examples, these will be the source of most early litigation, for those of us lawyers (and judges) who lack creativity. Second, there can be no argument that these five circumstances can be undue hardship. Third, the interpretation of these examples will likely produce the general approach to the breadth or narrowness of Section 10 and any other “circumstances.”

(a) Clause (a): “An Unusually High Level of Debts”

Oddly enough, despite the well-recognized principle that child support takes priority over debts,¹⁸ the first of the five hardship defences is debt:

(a) the spouse has responsibility for an unusually high level of debts reasonably incurred to support the spouses and their children prior to the separation or to earn a living;

(i) “Unusually High”

Note the “unusually high” modifier. Built into the table amounts is “average” ability to pay, which in turn assumes an “average level of debt” at each income level, or so we are told.¹⁹ Unfortunately, what that “average pattern” of debts might be is not available. In any event, both the “undue” in hardship and the “unusually” in high level of debts suggest, not only something more than “usual” household debts. But how far beyond that? Well, the language of clause (a) does not suggest that the spouse must be so crippled by debt that he or she needs a serious consolidation loan or is moving towards bankruptcy.

That flows from the two fairly ordinary debt situations described, i.e., left-over “family” debts from cohabitation or current employment-based debt. Note what distinguishes these two situations is the purpose the debts were incurred, not their levels. These situations can be distinguished from other purposes, not included, e.g., non-family debts incurred during cohabitation or post-separation debts.²⁰

In most cases, responsibility for debts will already have been allocated as part of the property division between the spouses, taking into account their respective assets and incomes. Care should be exercised at the child support stage to avoid double counting, or perhaps more accurately, “double pleading.”

¹⁷ Canadian Bar Association, National Family Law Section, “Submission on Bill C-41 Divorce Act amendments and Working Draft of the Federal Child Support Guidelines” (October 1996) at 20-22.

¹⁸ *Willick v. Willick* (1994), 6 R.F.L. (4th) 161 (S.C.C.) at 195 per L’Heureux-Dube J., concurring reasons.

¹⁹ Federal/Provincial/Territorial Family Law Committee, above, note 8 at 29-30.

²⁰ I have dealt with these debt issues in some detail in Thompson, “Blood from a Stone,” above, note 4 at 136-42.

As is the case now, the burden of proving the debts, and their particulars, will be upon the party claiming hardship. If nothing else, the strong language of the hardship defence and the debts clause suggests that debts must be strictly proven.

(ii) “Family” Debts

The limitation written into this phrase is debts “reasonably incurred to **support** the spouses and their children prior to the separation” (emphasis added). “Support” can refer either to past employment-based debts, i.e., to generate income to support the family, or past borrowing to finance household needs, e.g., mortgage, furniture. The theory is simple: both parties obtained the benefit of the credit during cohabitation and both must now bear the cost, even after separation.²¹

In an earlier analysis, I have noted three practical factual points that also support some priority to debt payments for the custodial parent: (i) property securing the debt being paid by the noncustodial parent may be in the possession of the custodial parent; (ii) the custodial parent may be jointly liable on the debt with the noncustodial parent; and (iii) non-payment of the debt, joint or otherwise, might have an adverse effect upon the custodial parent’s credit rating and hence the ongoing availability of credit to that parent.²²

The “reasonably incurred” qualification mystifies me.²³ The parties were together at the time, obtained the benefit at the time, and now one party is accountable for those debts, reasonable or unreasonable. Whether the debt was to fix the roof or to cruise on the Loveboat makes little difference at this stage. Moreover, how does one “reasonably incur” “an unusually high level of debts,” one might be forgiven for asking. In my view, the purpose of the debt being incurred, i.e., to support the family, makes the debt “reasonable.” “Reasonably incurred” just does not add anything to the analysis.

Since these are past debts, which are fixed at the time of separation, they have a clear end-point for payments. Any reduction of child support now by reason of debt should therefore explicitly recognize the end of that overhang of past debt, with child support to rise thereafter, as is provided for in Section 10(5).

²¹ *Dort v. Dort* (1992), 114 N.S.R. (2d) 33 (Fam.Ct.); *Landry v. Landry*, [1992] W.D.F.L. 649 (N.S.Fam.Ct.); *Bell v. Bell*, [1992] W.D.F.L. 306 (N.S.Fam.Ct.); *Bayliss v. Bayliss*, [1994] W.D.F.L. 107 (Ont. U.F.C.).

²² *Id.* at 138.

²³ As it did Professor Julien Payne, above, note 2 at 11.

(iii) Employment-Based Debts

Here again, clause (a) reflects the existing case law, where courts recognize that debts incurred to earn income must be recognized, if that income is to continue to be earned.

Most prominent amongst these would be a car loan, where the payor spouse needs the car either for work or to get to and from work.²⁴ There should, however, be some recognition that the automobile serves purposes other than employment. Further, a loan to buy a new vehicle involves not only an expense but also the acquisition of an asset, which warrants some discounting in the hardship analysis.

Also included under this branch are true “business” debts, incurred in the course of a small business or trade.²⁵

Debts in this category can arise before or after separation, so long as their purpose is “to earn a living.” In some cases, it may be necessary to disentangle “personal” post-separation debts from “employment” debts, especially where debts have been consolidated post-separation.

(iv) Section 10(5): Repayment and Refinancing

Under Section 10(5), the court “may specify ... a reasonable time for the satisfaction of any obligation,” a provision referable only to debt cases in earlier drafts of the Guidelines.²⁶ Now that section has been extended to any “obligation arising from circumstances that cause undue hardship.” The CBA National Family Law Section argued that a Section 10(5) condition should be mandatory for any debt-based hardship order,²⁷ but the provision remains permissive. The court may also fix the amount of child support to be payable at the end of any repayment period.

In practice, Section 10(5) applies to a range of debt work-out situations: simple repayment of a loan, refinancing, refinancing and consolidation, consumer proposals, bankruptcy.²⁸ The court’s ability to influence the debtor spouse’s debt load in the short run is minimal, for two reasons. First, the parties often established their debt structure based upon joint incomes, now changed after separation, but commercial terms of credit stay fixed. Second, most parties come to court

²⁴ Courts have regularly recognized that auto expenses are a form of necessity: *French v. French* (1995), 139 N.S.R. (2d) 39 (C.A.); *Foster v. Foster* (1986), 3 R.F.L. (3d) 306 (N.S.Fam.Ct.).

²⁵ *Northcut v. Ruppel* (1989), 21 R.F.L. (3d) 195 (Man.Q.B.) (husband paid down indebtedness on photography business, based on “sound business principles,” as part of turnaround of business after separation); *Younghusband v. Younghusband* (1982), 27 R.F.L. (2d) 453 (Sask.Q.B.) (self-employed truck driver operating at loss, owing to debts accumulated when he was off work due to an accident).

²⁶ Working Draft of Federal Child Support Guidelines, June 27, 1996, s. 5(5). This provision was restricted to debts right up to the January 22, 1997 draft.

²⁷ “Submission,” above, note 17 at 22-3.

²⁸ I have explored these topics at greater length, with case citations, in Thompson, “Blood from a Stone,” above, note 4 at 140-2.

and plead debts as a defence first, before making any attempt to reduce those debts. Where a loan has a few more payments to go, it will be possible for courts to make the support adjustment countenanced by Section 10(5). In most other cases, the party will have to pursue his or her debt refinancing or restructuring options first, as the court has no power over the party's creditors. Credit card debts can be consolidated, conventional loans can be renegotiated, mortgages can be refinanced, etc.

Consistent with the idea of Section 10(5), courts have in the past given a party time to rearrange finances, with support to increase thereafter.²⁹ Occasionally, courts have simply fixed support at a higher level, as a further stick to encourage refinancing, an option not to be ignored under Section 10(5).³⁰ It is important to recognize that the court's room to manoeuvre under Section 10(5) will be limited by the demands of third-party creditors and the seriousness of the debtor's financial situation.

(b) Clause (b): "Unusually High Access Expenses"

The second clause of Section 10(2) reads:

(b) the spouse has unusually high expenses in relation to exercising access to a child;

Misgivings about this ground have been expressed, by the federal authorities.³¹ Two points are made, in reference to the "unusually high" qualification. First, "usual" access costs are borne by the noncustodial parent as part of the normal pattern of spending on children, e.g., auto expenses, meals out, etc. Such expenses have been taken into account already, by the very formula itself. Second, most noncustodial parents have a higher standard of living than custodial parents, and can therefore properly be expected to assume the "usual" costs of "usual" access.³²

"Unusually high" expenses can be the result of one of two circumstances or both: (i) the "unusual" distance travelled for access; or (ii) the "unusual" amount of time spent with the child by the noncustodial parent. Keep in mind that the noncustodial parent has to meet the Standard of Living test too.

²⁹ *Hamlyn v. Hamlyn* (1990), 85 Nfld. & P.E.I.R. 50 (Nfld.U.F.C.); *Milkovich v. Milkovich*, [1990] W.D.F.L. 1573 (Ont.Dist.Ct.); *Oakley v. Oakley* (1990), 83 Nfld. & P.E.I.R. 266 (Nfld.U.F.C.).

³⁰ *Cox v. Cox*, [1992] W.D.F.L. 221 (N.S.Fam.Ct.); *Brine v. Brine* (1991), 107 N.S.R. (2d) 320 (Fam.Ct.).

³¹ "Child Support Guidelines: Proposed Amendments to the Divorce Act and Accompanying Regulations, Background Paper" (January 1996) at 16-7.

³² *Id.* at 16.

Underpinning this clause is the priority we give to access, to the maintenance of the parent-child relationship, even if it means reducing child support to maintain that relationship. This priority can be seen in Section 16(10) of the *Divorce Act*,³³ the “maximum contact” principle, and in the mobility cases.³⁴

(i) Distance and Relocation

Most access, and hence access expenditures, are premised upon a certain proximity, within the same community or region. When one parent moves away, increasing the cost of access, courts tend to look with some tenderness upon the noncustodial parent’s position. In many recent cases, when a move is permitted, child support has been reduced, to permit the noncustodial parent to maintain visits.³⁵ More often, courts have ordered payment of the transportation costs as a separate term of the access order, rather than by means of a reduction of child support, by either or both parents.³⁶ In answer to a proposal to reduce child support, the custodial parent could offer separate payment of access travel costs, thereby avoiding the undue hardship issue.

(ii) Increased Amounts of Time

Under Section 9 of the Guidelines, the “shared custody” provision, judicial discretion supplants the tables where “a spouse exercises a right of access to, or has physical custody of, a child for not less than 40 percent of the time over the course of a year.” Once a parent hits 40 percent, Section 9 kicks in. On the other hand, “usual” access amounts to about 20 percent of the time over the course of year, if access consists of every second weekend, two weeks in the summer and one-half of major holidays. Thus, “unusually high” access expenses will lie somewhere between 20 and 40 percent of time annually, with more likely success at the upper end of this range.

Some might object to this reading, fearing that it will create a financial incentive to press for more access (although that would be less prevalent, given the Standard of Living test). But it may avoid another concern, namely the “notching” effect of the “40 percent” threshold for shared custody. Reading clause (b) as I have suggested would reduce the impact of that artificial threshold for lower-income noncustodial parents and provide some modicum of flexibility.

³³ S.C. 1986, c. 4.

³⁴ Most recently and notably, *Gordon v. Goertz* (1996), 19 R.F.L. (4th) 177 (S.C.C.).

³⁵ *Grude v. Grude* (1994), 134 N.S.R. (2d) 228 (S.C.); *K.J.B. v. B.G.B.*, [1996] O.J. No. 3335 (Ont.Gen.Div.); *Woods v. Woods*, [1996] M.J. No. 324 (Man.C.A.); *Aldred v. Aldred*, [1996] S.J. No. 484 (Sask.Q.B.F.L.D.); *Archer v. Archer*, [1995] O.J. No. 3874 (Ont.Gen.Div.); *Fasan v. Fasan* (1991), 32 R.F.L. (3d) 121 (Ont.Gen.Div.). Worth mentioning here, as an unusual case, is *Sibley v. Sibley*, [1996] O.J. No. 2669 (Ont.Prov.Div.), where an increase in spousal support was ordered, to keep the mother’s car on the road, so she could do her share of the driving as directed by the access terms.

³⁶ E.g., *Wainwright v. Wainwright*, [1995] B.C.J. No. 2471 (B.C.S.C.); *Taylor v. Taylor*, [1995] N.W.T.J. No. 82 (N.W.T.S.C.); *Harvey v. Harvey*, [1995] B.C.J. No. 2120 (B.C.S.C.); *Oldfield v. Oldfield* (1991), 33 R.F.L. (3d) 235 (Ont.Gen.Div.); *Syvitski v. Syvitski* (1988), 86 N.S.R. (2d) 248 (Fam.Ct.) at 258-9.

(c) **Clause (c): Existing Support Order or Agreement**

Clause (c) addresses orders or agreements for support, child or spousal, i.e., for those residing outside the spouse's household:

(c) *the spouse has a legal duty under a judgment, order or written separation agreement to support any person;*

Keep in mind that the table amounts are based upon the payor's **gross** income, irrespective of prior support obligations. Clause (c) provides for one part of the "second family" issues that bedevil support law, with clause (d) picking up the other part. Phrased in terms of the present law,³⁷ clause (c) incorporates elements of the "first family first" model and the "balancing" model (which attempts to treat all children equally).

A distinction must be drawn between child and spousal support. As a result of Section 15.3(1), an amendment found in Bill C-41, the court is to give priority to child support over spousal support.³⁸ Accordingly, despite the language of clause (c), it would seem more consistent with the purposes of the Guidelines to make a subsequent child support order irrespective of a prior spousal support order, leaving it for the payor to "lump it" or to return to vary the spousal support order.

The June 1996 Working Draft included subsections whose net effect was to reduce the noncustodial parent's gross income by the amount of the existing support orders (or a lesser amount), as the basis for then determining the table amount for the subsequent child.³⁹ In the majority of cases, in the early years of the Guidelines, "older" child support orders will be lower than the table amounts. Over time, as child support orders are made at the table amounts or are varied to those table amounts, then the trade-off here will be against a prior, table-based order. If we assume the prior support order was for a child, the proposed, but abandoned, formula treats the second child less than equally, contrary to the premise of "equal treatment of all children," but it at least produces some rough justice, given the structure of the tables.⁴⁰ To apply that mathematical formula to a prior spousal support order would not be appropriate.⁴¹

³⁷ Which I have reviewed in "Blood from a Stone," above, note 4 at 158-63.

³⁸ The section does appear, however, to be premised upon the court considering applications for spousal and child support at the same time. Prof. Bala believes that this provision can, however, be used to preclude a court from reducing child support by reason of a prior spousal support order: above, note 1 at 327.

³⁹ Above, note 26, ss. 5(6) and (7)(a).

⁴⁰ Any reduction of the payor's gross income would bring a less than proportionate reduction in the table amount, given the declining percentage as income rises.

⁴¹ Any amount deducted for a spousal support order would have to be net of income tax.

In the face of multiple support orders, the payor spouse is much more likely to qualify under the standard of living formula in Schedule II, precisely because of the double deduction from the payor's income.

(d) Clause (d): Duty to Support Child in Household

The previous clause, clause (c), addresses support obligations towards a child or spouse with whom the noncustodial parent is no longer living. By contrast, clause (d) deals with children only:

- (d) *the spouse has a legal duty to support a child, other than a child of the marriage, who is*
 - (i) *under the age of majority, or*
 - (ii) *the age of majority or over but is unable, by reason of illness, disability or other cause, to obtain the necessities of life;*

These children will be children who currently reside in the household of the payor spouse, either a child of a new relationship or a child to whom the payor now stands in the place of a parent, as a result of a new relationship.

The formula solution of the June 1996 Working Draft was also to be applied in this setting, i.e., the gross income of the payor was to be reduced by the table amounts for the number of children to whom this clause applied, followed by the determination of a table amount based upon the reduced gross income.⁴² That solution is still available, but now as a matter of judicial discretion rather than legislated rule.

Note that the standard of living calculation treats children under this clause differently, not deducting an amount from the payor's income as with clause (c), but instead including the child in the "needs" portion of the ratio, i.e., the child affects "household size" for purposes of the "low-income measures amount" in Schedule II.

The inclusion of clause (d), and its restriction to children, leaves room for courts to apply the pre-existing "second family" support law, here the "balancing" model and, sometimes, the "let the second family succeed" model. The latter model will have frequent application, as the noncustodial parent's household must have a lower standard of living as part of the hardship defence. I should note here, as has every commentator so far, that the Standard of Living test needs disclosure of new partners' incomes for calculation purposes, but nothing in the Guidelines

⁴² Above, note 26, s. 5(6) and (7)(b).

compels disclosure by new partners.⁴³ Supplementation by provincial rules of procedure may be required to make the undue hardship provisions effective.⁴⁴

(e) Clause (e): Illness or Disability

Clause (e) was added late in the process, in a December 1996 draft of the Guidelines:

(e) *the spouse has a legal duty to support any person who is unable to obtain the necessities of life due to an illness or disability.*

It would appear that this clause would apply to adults, since children are covered by clauses (c) and (d), and to adults other than spouses, who are included in clause (c). And it would not appear that clause (e) distinguishes between those who do and don't reside with the spouse. It may include dependent parents and adult children, but the language of "legal duty to support" places a severe limit upon its scope.

UNDUE HARDSHIP: ADDITIONAL DEFENCES

Undue Hardship Caused by the Table

Apart from the itemized, explicit "circumstances" above, the only limit upon "undue hardship" as a defence is the Standard of Living test and your ingenuity. One source of undue hardship that requires no ingenuity is a claim based upon the table amounts themselves, a claim that is not excluded by Section 10 nor by any of the supporting documentation. Here I will try to highlight the most obvious sources of hardship. No reference is made here to the relative income positions of the noncustodial and custodial parents, as that is next.

First, once the tables move beyond two children, into 3, 4, 5 or 6 children, the results for the noncustodial spouse become quite harsh, even for middle-income spouses, as Doug Campbell has shown.⁴⁵

Second, the steep rise in table amounts for low-income payors, above the ridiculously low floor of \$7000 a year (or \$583 a month), will generate many Section 10 applications. For example, a disabled person on provincial Family Benefits in Nova Scotia is entitled to \$714 a month, and would thus have to pay support of \$54 for one child or \$61 for two children. Whatever the

⁴³ Bala, above, note 1 at 325-6; Payne, above, note 2 at 12; Kronby, "'Undue Hardship' Orders Under the Child Support Guidelines" in CBA-Ontario and Law Society of Upper Canada, *Child Support Guidelines: The Mysteries Unravelling* (1996) at 4.

⁴⁴ See, for example, *Gladwin v. Gladwin*, No. 1201-47303, unreported decision of Williams J.F.C., (N.S. Family Court) dated February 19, 1997 (ordering a new wife, on a divorce variation, to produce a sworn Statement of Financial Information, sworn Statement of Property, two years of income tax returns and copies of credit card statements, chequing account statements and cancelled cheques for two years).

⁴⁵ Above, note 7, Schedule 4.

status of the other spouse and children, any support order at all in that situation is clearly ridiculous.

Some jurisdictions have established “subsistence reserves,” which are deducted from spousal incomes as part of the income shares model, as was done by the Nova Scotia Court of Appeal in French.⁴⁶ In that case, Roscoe J.A. ruled that the Statistics Canada low-income cut-offs or “poverty lines” established that a single person living in Halifax required \$14,137 (or a slightly higher sum in this father’s case because of his employment and travel expenses), “to maintain a subsistence level or to pay his essential living expenses.” But that same payor at \$14,000 a year would be required to pay \$121 for one child or \$219 for two children, despite living at or below the “poverty line,” an obvious basis for an “undue hardship” claim.

The bottom end of the tables certainly create “undue hardship” in the majority of cases, ensuring that a slew of such cases will be brought before the courts. Unfortunately, the social assistance recovery purpose of the Guidelines has predominated,⁴⁷ to produce unnecessarily high numbers for low-income earners, at potentially considerable cost to the judicial system.

Undue Hardship Created by Relative Disparities

The table can create results that, even in its own terms, are harsh or unfair, as I have pointed out. But there is another version of “undue hardship,” built not upon absolute notions of subsistence minimums, but upon substantial relative disparities between the households of custodial and noncustodial parents.

First, you must be steeped in the proportionate contributions, *Paras*⁴⁸ school of thought, which we all are. A fixed percentage model then produces what are perceived as “odd” results, by reason of the Guidelines’ non-consideration of the custodial parent’s income. Second, you need a situation in which the custodial parent makes substantially more than the noncustodial parent -- not the majority of cases, but not uncommon either.

Put simply, a noncustodial parent earning \$30,000 gross per year pays the same amount of support for two children, i.e., \$438 a month, no matter whether the custodial parent earns \$20,000 a year or \$60,000 per year. In the latter case, the noncustodial parent could claim undue

⁴⁶ *French v. French* (1995), 139 N.S.R. (2d) 39(C.A.)” To similar effect, see *Younker v. Younker* (1991), 32 R.F.L. (3d) 138 (P.E.I.T.D.); *Warren v. Warren* (1993), 50 R.F.L. (3d) 271 (P.E.I.T.D.); *Murray v. Murray* (1991), 35 R.F.L. (3d) 449 (Alta.Q.B.); *Stunt v. Stunt* (1990), 30 R.F.L. (3d) 353 (Ont.Gen.Div.) and most significantly the reasons of L’Heureux-Dube J. in *Willick v. Willick* (1994), 6 R.F.L. (4th) 161 (S.C.C.) at 125.

⁴⁷ The Federal/Provincial/Territorial Family Law Committee didn’t like the results from a Fixed Percentage model, as it produced lower levels of child support for those earning under \$20,000 a year. Hence the “Revised” Fixed Percentage model, which cranked up the figures for the bottom end: above, note 8 at 71-4. Stated the Committee: “If subsequent research shows that in the low income range, current awards are not being paid because they are in fact too high, then the low income adjustment might not be needed.” *Id.* at 15.

⁴⁸ *Paras v. Paras* (1971), 2 R.F.L. 328 (Ont.C.A.).

hardship, based upon the Standard of Living test, and the significant disparity in relative incomes. But the formula that underpins the table is based upon a view that says the custodial parent's income "doesn't matter" for purposes of setting the noncustodial parent's support.

Various arguments have been put forward by the federal authorities in support of this formula, arguments other than pure administrative efficiency.⁴⁹ Two American experts, Garfinkel and Melli, have best stated the theoretical arguments in favour of a "percentage-of-income" model:

- (i) the model shifts from traditional "cost-sharing" to "income-sharing," with the latter based upon "the principle that to parent a child is to incur an obligation to share income with the child";⁵⁰
- (ii) for separated parents, just as for intact families, the child should share the benefits of *both* parents' incomes, if both parents work outside the home;
- (iii) the model assumes that the custodial parents "share their incomes with the children with whom they live" and "bear the burden of a multitude of hidden expenses associated with being a single parent";⁵¹
- (iv) "The [income-sharing] principle suggests that there is nothing inequitable about non-resident parents paying a constant share of their income irrespective of the income of the resident parent, thus enabling the child to benefit from two income-producing parents."⁵²

On this view, Parliament's choice of the Revised Fixed Percentage formula is a conscious policy choice, to forsake the *Paras* model and to embrace another. That choice ought not be undermined by competing, but rejected, notions of "fairness."

But Garfinkel and Melli acknowledge, as we must here, that "failure to consider [taking resident parent income into account] leads to what some consider to be inequitable results, especially in extreme cases."⁵³ But should these results warrant overcoming the income-sharing principle of the formula? No guidance on this point can be found in the Guidelines, except inferentially from the Standard of Living test in Schedule II, and that's a faint inference.

⁴⁹ Federal/Provincial/Territorial Family Law Committee, above, note 8 at 66-7; Government of Canada, *The New Child Support Package* (March 6, 1996) at 13.

⁵⁰ Garfinkel and Melli, "The Use of Normative Standards in Family Law Decisions: Developing Mathematical Standards for Child Support" (1990), 24 Fam.L.Q. 157 at 171.

⁵¹ *Id.*

⁵² *Id.* at 173.

⁵³ *Id.* at 172.

UNDUE HARDSHIP: POSSIBLE OFFENCES

One of the problems with Section 10 of the Guidelines is that all the explicit examples in Section 10(2) are “one-way,” in the nature of defences, despite the language of Section 10(1). This point was not lost upon the CBA National Family Law Section:⁵⁴

We strongly suggest that a list of valid examples of undue hardship should be provided only if those examples apply to either parent. This is essential because of the influence any enumerated examples are likely to have on courts.

Section 10(2) was left unchanged, and thus we are speculating about possible offensive use of Section 10 to *increase* child support above the table amounts.

Much pressure will be taken off the offensive use of Section 10 by the easier availability of “special or extraordinary expenses” under Section 7. But these “add-ons” largely work to the advantage of middle and upper income households. Educational expenses, whether under clause (d) or (e), will be reserved for the upper end of the income spectrum. And these same families can point to pre-separation spending patterns where children were able to participate in extracurricular activities.

But what of those custodial parents who are too poor before and after separation to afford add-ons? And what of those parents who stay home or work only modest part-time hours or have older children or relatives to provide care, thus not having high child care expenses? For these parents, mostly at the bottom end, Section 10 may be the only possible basis for an increased claim.

Given the prevailing view that the table amounts are intended to be a “floor,” not a “ceiling,” it should be easier for a custodial parent to use “undue hardship” as a basis for *increasing* child support amounts.

Undue Hardship Created by the Table

For custodial parents, the table amounts for one child “appear to place too large a burden on the recipient spouse unless she (or he) earns at a higher level,” to quote Doug Campbell.⁵⁵ Those representing low-income custodial parents with one child should look closely at a straight table-based undue hardship argument.

In those cases where the noncustodial parent earns less than \$20,000, any attempts to increase support may be met with a Section 10 defence. Beyond that level, the custodial parent’s argument can also be fortified by relative disparities in standards of living.

⁵⁴ Above, note 17 at 21.

⁵⁵ Above, note 7 at 14.

Undue Hardship Based on Relative Disparities

The CBA's National Family Law Section made a compelling argument in favour of using relative disparities, as calculated under Schedule II's Standard of Living test, as a ground to increase child support under Section 10.⁵⁶

The Guidelines will often result in a significant disparity in the standard of living between the custodial and noncustodial households. We see no justification for children being brought up in a impoverished home, while one of their parents enjoys a significantly higher standard of living. The schedule designed to assess whether the threshold for undue hardship applications is met could also be used to point out significant disparities between the two households.

To similar effect are the arguments of Doug Campbell, although his are cast in terms of disposable income.⁵⁷

Above, I suggested that an emphasis upon relative disparities may reflect an unwillingness to accept the new social policy implicit in the Federal Guidelines, especially when raised by the noncustodial parent as a defence. The same might be said when the same kinds of disparities are used by the custodial parent to go above the table amounts. But keep in mind that the tables are intended to be a floor, with movement upwards to be easier. The integrity of the tables remains unimpaired when support is ordered above those amounts. Nor should children in the custodial household be left facing a significantly lower standard of living than the noncustodial parent, a consideration which warrants asymmetrical treatment of relative disparities in hardship analysis.

Infrequent or Non-Exercise of Access

Section 10(2)(b) allows, as a defence, "unusually high expenses in relation to exercising access," the "unusually high" requirement premised upon some notion of "average access costs." What if a noncustodial parent exercises significantly less than average access? Should that provide a ground for the custodial parent to argue undue hardship and hence a higher amount of child support?

⁵⁶ Above, note 17 at 19. Keep in mind that the CBA National Family Law Section espoused an "income equalization" or "equalised household income" model, so that this argument attempts to move the Revised Fixed Percentage model in that direction.

⁵⁷ Above, note 7 at 7-12. In Campbell's case, he appears to prefer the old, individualised "needs-and-means" model, so he too attempts to move towards a different model by a more relaxed application of the tables, with lots of room for departures for individual cases.

The CBA National Family Law Section suggested that the answer should be yes, that a custodial parent's unusual expenses in relation to the infrequent or non-exercise of access should be a parallel offensive ground to that stated in Section 10(2)(b).⁵⁸ There is some limited support in case law for this result.⁵⁹

"Undue hardship" in these cases occurs in a number of ways: (i) the custodial parent must feed and otherwise spend money on the child for those days when the child is not with the noncustodial parent; (ii) in some cases, the custodial parent may have increased child care expenses, erratically incurred; (iii) the custodial parent does not obtain any break from child care responsibilities, one of those examples of "hidden costs" imposed upon the custodial parent; and (iv) the noncustodial parent has greater ability to pay by reason of not spending money on access.

Other Parallel Hardship Grounds

Is it possible to look in the child support mirror and generate "parallel" hardship grounds to be claimed offensively? I think so, although some will more likely come in as add-ons.

Under Section 10(2)(a), presumably the custodial parent could claim "responsibility for an unusually high level of debts," thus requiring greater child support, although one would have thought that spousal support or property division would be the proper vehicle to address that issue. Under Section 10(2)(c), it is conceivable, although unlikely, that a custodial parent would have a support duty under order or agreement. The situation in clause (d) is more common, where the custodial parent has a duty to support other children in the new household, but it is difficult to see how this would have any impact upon the noncustodial parent's payment.

ONCE THE CAMEL GOES THROUGH THE EYE OF THE NEEDLE, THEN WHAT?

Once an "undue hardship" claim meets the twin tests, the "circumstances" test and the Standard of Living test, then what law governs the amount to be determined by the court? With the amendments to the *Divorce Act*, sections 15(8) and 17(8) have been repealed,⁶⁰ based as they were upon an income shares model. But then, late in the day, a new subsection was added to the *Divorce Act*, Section 26.1(2), which reads, in familiar language:

The guidelines shall be based on the principle that spouses have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute to the performance of that obligation.

⁵⁸ Above, note 7 at 21.

⁵⁹ *MacKinnon v. MacKinnon* (1988), 84 N.S.R. (2d) 363 (Fam.Ct.) at 368-9; *Russo v. Russo* (1988), 15 R.F.L. (3d) 243 (Ont.H.C.) at 250-1; *Wagener v. Wagener* (1988), 17 R.F.L. (3d) 308 (Man.Q.B.) at 312, 313.

⁶⁰ Section 15(8) reads: An order made under this section that provides for the support of a child of the marriage should: (a) recognize that the spouses have a joint financial obligation to maintain the child; and (b) apportion that obligation between the spouses according to their relative abilities to contribute to the performance of the obligation.

So, do we revert to the “old,” *Paras* law? Do we just jigger around with the table amounts, in some form of discretionary departure? Or, do we develop some new principles under the Guidelines?

As I have noted at various points, there are still many criticisms of the formula adopted in the Guidelines. The opportunity to depart from the table amounts affords the critics a chance to reinstitute their preferred views on child support policy, whether that be needs-and-means, *Paras*, income shares, or income equalization models.

In my view, the courts should develop new law to address these departures, consistent with the income-sharing concepts of the Revised Fixed Percentage model. Wherever possible, rather than just falling back on “discretion” at large, the courts ought to adopt subsidiary rules, to accomplish the stated objectives in Section 1 of the Guidelines: to establish a fair standard of support, to make orders more objective, to encourage efficiency and settlement, and to ensure consistent treatment.

Clause (a), the debts clause, is fairly straightforward, as the table amount is temporarily reduced by the monthly debt payments deemed “unusually high,” using Section 10(5) to revert back to the table amount as soon as possible.

Clause (b) involves estimating additional access expenses on an annual basis and setting them off against the table amounts to be ordered. In my view, however, for travel-based access expenses, it is simpler, more efficient and more consistent with the objectives of the Guidelines for the court to deal with such expenses as part of the access terms, rather than as set-offs against support. The “access terms” approach is made easier now, as neither these payments nor child support payments would be taxable income under the new regime. Where the ground is increased access time, a set-off under this clause is the only way to proceed.

In the case of departures based on clauses (c), (d) or (e) of Section 10(2), it can be argued that we should apply the previously-proposed method, of deducting the support order amount or the appropriate table amount from the payor’s gross income, and then take the table amount for that reduced income to establish the amount for this child.⁶¹

Far more difficult to resolve are hardship claims based upon the table amounts or based upon relative disparities. In the case of the latter, assuming a court will recognize this kind of claim, there are two possibilities, either income shares or income equalization. In my view, the latter would be more consistent with the Guidelines, given the presence of the Standard of Living test in Schedule II.⁶² As for the former, it involves judicial adjustment, case-by-case, of the table amounts as a real noncustodial spouse sits across the table from the judge in the courtroom. Essentially what will be applied are traditional “ability to pay” (defence) or “need” (offence) notions.

⁶¹ Working Draft, above, note 26, s. 5(6) and (7).

⁶² This appears to be the view of the CBA National Family Law Committee, above, note 17 at 19-20.

Finally, whatever the court does decide as the basis for departing from the tables, recorded reasons must be provided by the court under Section 10(6) of the Guidelines. At least we will know why the camel does or does not go through the eye of the “undue hardship” needle.

March 1998

Federal Child Support Guidelines Reference Manual

CASE STUDIES — THE COMPLETE WORKBOOK

The following five cases were developed to demonstrate the use of the *Federal Child Support Guidelines: The Complete Workbook* when determining an amount of child support in certain typical situations. Although most cases do give a proposed solution, these answers are based on one possible interpretation of the Federal Child Support Guidelines, which might not necessarily be the interpretation followed by the courts. Therefore, none of the answers should be considered the definitive solution, as these cases simply illustrate the use of the workbook.

Each case is divided into three sections. The facts are set out first, followed by the proposed answers and a detailed explanation. Finally, pages taken from the workbook, which illustrate how the answers were calculated, are attached after the facts and answers.

If you do not have a copy of the *Federal Child Support Guidelines: The Complete Workbook* and would like to order it, or for further information, please call 1-888-373-2222 toll free. In the National Capital Region call 946-2222.

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CASE #1

This case addresses the following issues:

- **determination of income (self-employment income)**
- **child over the age of majority**
- **special expenses (post-secondary education, child's contribution, tax deduction)**

Facts:

Karen and Jim Smith were married in 1971. They have two children: Patricia, aged 15, and Richard, aged 20. Karen and Jim separated on October 18, 1996. They have joint custody of the children although the children's primary residence is with their mother. Both Karen and Jim reside in Newfoundland.

Karen has gross annual employment income of \$20,000, which includes union dues of \$600 for the year. Jim, a farmer, had total income of \$10,388.34 according to line 150 on his 1997 T1 Form. Included in his total income was the following:

- declared dividend income of \$52.62 from a taxable Canadian corporation
- declared capital gains of \$94.92
- declared capital cost allowance of \$24,257.94 for real property

Karen is claiming special expenses for Richard, as follows:

- \$3,000 for tuition for post-secondary education
- \$1,200 for books

Calculate the amount of child support payable by Jim, taking into account these additional facts:

- under subsection 3(1) of the Guidelines, support for Patricia is according to the table amount
- under subsection 3(2)(b), Karen and Jim have agreed that base support for Richard is \$200 monthly
- Richard will contribute \$600 yearly toward his own books
- Karen will have the benefit of \$1,000 of unused education credit transferred from Richard
- Richard has received a \$1,000 scholarship, which he will apply to tuition
- Karen and Jim have agreed that Richard's tuition and book expenses are reasonable and that they will share the expenses, which will be prorated according to their respective incomes under subsection 7(2)

Proposed Answers Using the *Complete Workbook* (see attached pages):

Jim's income: \$34,667.40

Karen's income: \$19,400

Base amount to be paid by Jim: \$483 monthly

Jim's share of the special expenses: \$123.05 monthly

Total support payable by Jim: \$606.05 monthly

The following explanation refers to the attached pages. They were taken directly from the *Federal Child Support Guidelines: The Complete Workbook*, available from the Department of Justice Canada. This explanation is designed to help readers understand Case #1 and to show them how to use the workbook to determine an amount of child support.

Explanation:

Jim's income was calculated by taking into account sections 5, 6 and 11 of Schedule III to the Guidelines, as further described in the attached pages 43, 45 and 47 of the workbook.

Karen's income was calculated by taking into account subsection 1(g) of Schedule III to the Guidelines.

The monthly child support award was calculated by taking the amount payable by someone at Jim's income level for one child (Patricia) according to the Newfoundland table, and adding \$200 for the support for Richard, who is over the age of majority.

The special expenses were calculated by taking into account the unused education credit of \$1,000 transferred from Richard. In order to determine the amount of the credit, two tax returns were prepared for Karen: one that included the \$1,000 amount and another that did not. The difference in taxes payable between the two returns was determined to be the tax subsidy within the meaning of section 7(3) of the Guidelines. This is further explained in the attached page 65 of the workbook. Further deductions to the amount of special expenses under subsection 7(3) were the amount of Richard's scholarship and his own contribution to his school books. These deductions are detailed on the attached page 52 of the workbook, lines 27A and 28A.

Worksheet A

1 Write the amount of the paying parent's *annual income* from Form 1, line 18 here:

\$ 34,667.40

2 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if the paying parent's income is more than \$150,000) here:

a)

\$ 483.00

Write the amount the paying parent has to contribute to *special expenses* (Form 2A, line 44) here:

+ b)

\$ 123.05

Add lines 2a and 2b to get the **estimated total amount of child support payable each month by the paying parent.**

= c)

\$ 606.05

If claiming undue hardship (Step 8)

3 Write the income ratio for the father's household (Form 3A, line 63) here:

4 Write the income ratio for the mother's household (Form 3B, line 63) here:

5 Write which household has the lower income ratio (representing standard of living) here:

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Mother – Karen
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 20,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. \$ 600.00

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. \$ 600.00

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 19,400.00Annual income 18. \$ 19,400.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Father - Jim
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income 1. \$ 10,388.34

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. \$ 10.52

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10) 11. \$ 10.52

Additions to total income (make sure to use annual amounts)

Capital gains 12. \$ 31.64

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. \$ 24,257.94

Employee stock options 15. _____

Total additions to income (add lines 12 to 15) 16. \$ 24,289.58

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 34,667.40

Annual income 18. \$ 34,667.40

(Copy this amount to line 1 on Worksheet A, page 31)

Line-by-line Help for Form 1

Total income before adjustments

Line 1

Use the figure on line 150 of the parent's federal income tax return, if the return provides complete and up-to-date income information. **Copy the figure from line 150 onto line 1.**

If the parent's federal income tax return is not up-to-date, calculate annual income using information from the Revenue Canada notice of assessment, pay slips or other income records. **Write the amount of annual income based on those records on line 1.**

There may be reasons why even the up-to-date income figure still is not the best reflection of total income for the purposes of the Guidelines (for example, if the parent received an inheritance). Look at the list at the top of page 199. If any of these circumstances apply to you, try to agree with the other parent on how they will affect income and change the figure on line 1. If you cannot agree, you can ask a judge to decide for you.

Adjustments to total income

Deductions from income (use annual amounts)

The law says to deduct certain amounts from income to get the amount of annual income for Guidelines purposes. Lines 2 to 10 list the items to subtract from income.

Line 2

Write an amount on line 2 only if child support was included in the total income figure you wrote on line 1. Look on line 128 of the federal income tax return to find the amount of **child** support the person received during the year. (**Note:** line 128 reports both child and spousal support. A court order or writ-

ten agreement often sets out how much of this amount is for child support and how much is for spousal support. If there is no written record to separate child support from spousal support, try to come to an agreement with the other parent on what amount is for child support.)

Line 3

Write an amount on line 3 only if spousal support was included in the total income figure you wrote on line 1.

Look on line 128 of the federal income tax return to find the amount of **spousal** support the parent received during the year from the other parent. (**Note:** line 128 reports both child and spousal support. The amount of child support that you wrote on line 2 plus the amount of spousal support should equal the figure on line 128 of the federal income tax return.)

Write the amount of spousal support on line 3.

Line 4

Find lines 212 and 229 of the parent's federal income tax return, which are for expenses related to earning income. **Write the total of these expenses on line 4.**

Line 5

Find line 145 of the parent's federal income tax return. If this amount relates only to the parent, and not to any other members of the household, **copy it onto line 5.** To find out the amount of social assistance received for other family members, write the total amount of social assistance for the family that this parent receives on line 5A below. Identify the portion of this amount that is for this parent's benefit. (If it is not clear what amount should be included for social assistance for the parent, please contact the social assistance office.) Write the parent's portion of social assistance on line 5B. Line 5A minus line 5B gives you the amount of social assistance received for other members of the family. **Copy this figure to line 5.**

**To calculate social assistance received
for other members of the household**

<u> </u>	—	<u> </u>	=	<u> </u>
line 5A		line 5B		line 5C (Copy to line 5)

Line 6

Find line 120 of the federal income tax return and copy the amount listed there to line 6A below. Next, calculate the actual amount of **dividends** received by dividing the amount on line 6A by 1.25. Finally, subtract the amount on line 6B from the amount on line 6A to calculate the excess portion. **Copy the figure on line 6C onto line 6.**

To calculate dividends from a taxable Canadian corporation			
<u>\$ 52.62</u>	÷	1.25	= <u>\$ 42.10</u>
line 6A			line 6B

To calculate the excess portion			
<u>\$ 52.62</u>	-	<u>\$ 42.10</u>	= <u>\$ 10.52</u>
line 6A		line 6B	line 6C (Copy to line 6)

Line 7

Find line 228 of the federal income tax return. **Copy the figure for the amount of business investment losses suffered during the year onto line 7.**

Line 8

Find line 221 of the federal income tax return. **Copy the figure for the carrying charges and interest expenses onto line 8.**

Line 9

Self-employed income for the 12 months ending on December 31 of the year reported in the tax return may include an additional amount earned in a prior period (reserve amount). You must subtract the prior-period amounts from income. Prior-period amounts are on Revenue Canada Form T1139 (*Reconciliation of Business Income for Tax Purposes*). **Copy the figure from line 9C, below, onto line 9.**

To calculate prior-period earnings	
Reserves deducted in preceding tax year (Add lines C and O from Form T1139)	9A. _____
Reserve amount (Add lines K and W from Form T1139)	9B. _____
Total amount of reserves (line 9A minus line 9B)	9C. _____ (Copy to line 9)

Line 10

When income is earned through a partnership or a sole proprietorship, deduct any amount included in income that is required by the partnership or sole proprietorship for capitalization purposes. **Write the amount on line 10.**

Line 11

To calculate the deductions to total income, add lines 2 to 10. **Write the total on line 11.**

To calculate the deductions to total income																	
_____	+	_____	+	_____	+	_____	+	_____	+	_____	+	_____	+	_____	=	_____	
line 2		line 3		line 4		line 5		line 6		line 7		line 8		line 9		line 10	line 11
																	(Copy to line 11)

Additions to income (use annual amounts)

The income reported on line 150 of the federal income tax return does not include all types of income needed for the Guidelines. The following amounts must be added on lines 12, 13, 14 and 15.

Line 12

There are two kinds of capital gains, recurring and non-recurring. A recurring capital gain has an ongoing effect on a parent's income, for example if he or she regularly buys and sells stocks. A non-recurring capital gain is a rare, or even a once-in-a-lifetime, event, for example when a cottage is sold.

When a parent has recurring capital gains, the entire amount must be taken into account, as the amount on line 1 includes only taxable capital gains (75% of total capital gains). Refer to the box below to calculate the missing portion and enter it on line 12.

When parents have non-recurring capital gains, the amount to include on Form 1 is discretionary and should already be taken into account when you are calculating annual income on line 1.

To calculate the amount of capital gains for line 12

Total capital gain (line 197, Schedule 3 of the federal income tax return*)	12A. <u>\$ 126.56</u>
Reported capital gains (line 127, federal income tax return)	12B. <u>\$ 94.92</u>
Capital gains for the Guidelines (line 12A minus 12B)	12C. <u>\$ 31.64</u> (Copy to line 12)

*The figure on line 197 of Schedule 3 equals the total of capital gains for the year minus any capital losses. If this figure is zero or less than zero, you do not need to work through this box. **Write "0" on line 12.**

The figure you wrote on line 12A should not include any non-recurring gains or losses already accounted for in line 1.

Line 13

When there is a business relationship between a self-employed parent and another individual, such as a family member (called a non-arm's length relationship), include in income any amount for salaries, benefits, wages, management fees or other payments paid to or on behalf of the other individual. You do not need to include the amount if it is reasonable and necessary to earn the self-employment income. **Write the amount on line 13.**

Line 14

Include the amount that was deducted for capital cost allowance with respect to real property (lands and buildings).

Write amount on line 14.

Line 15

Complete this line when the parent has exercised a stock option to purchase shares of a Canadian-controlled private corporation.

Write "0" on line 15 if the shares were sold during the same year in which the parent exercised the stock options to obtain the shares. If the shares are for a corporation that is not a Canadian-controlled private corporation, this line does not apply.

To calculate the value of an employee stock option

Value of shares of a Canadian-controlled private corporation acquired through the exercise of a stock option (multiply the market value of one share by the number of shares)

15A. _____

Amount paid for the stock options

15B. _____

Amount paid for the shares

15C. _____

Cost of shares (add lines 15B and 15C)

15D. _____

Value of stock options (15A minus 15D)

15E. _____

*(Copy to
line 15)*

Line 16

Add lines 12, 13, 14 and 15. **Write the total on line 16.**

To calculate the additions to total income

$$\begin{array}{ccccccc} \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} \\ \text{line 12} & & \text{line 13} & & \text{line 14} & & \text{line 15} & & \text{line 16} \\ & & & & & & & & \text{(Copy to} \\ & & & & & & & & \text{line 16)} \end{array}$$

Line 17

Subtract line 11 from line 1 and add line 16. **Write the result on line 17.**

To calculate total income			
$\$ 10,388.34$	$-$	$\$ 10.52$	$+ \$ 24,289.58 = \$ 34,667.40$
line 1		line 11	line 16 line 17

Line 18

Some parents may still need to do one more calculation to bring the income figure up to the level a judge would consider appropriate for the purposes of the Guidelines. Refer to the list at the bottom of page 199 for examples of situations when this may occur.

If none of these applies to you, simply **copy the figure from line 17 to line 18.**

If one or more of these circumstances does apply, you may wish to add an amount to the income figure. If you do not wish to do this, **copy the figure from line 17 to line 18.**

If you do decide to add an amount to income, the amount is discretionary, and you and the other parent should agree on it. If you cannot agree, you can ask a judge to decide on an amount for you.

Once you have an amount, add it to the figure on line 17 and **write the total on line 18.**

To calculate annual income			
$\$ 34,667.40$	$+$	0	$= \$ 34,667.40$
line 17		amount to add to income	line 18 (Copy to line 18)

Copy the amount from line 18 onto line 1 on Worksheet A (page 31).


Form 2A: To calculate the paying parent's share of special expenses for sole-custody arrangements

Please refer to Line-by-line Help, starting on page 59, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

Part A

TOTAL ANNUAL AMOUNT SPENT ON SPECIAL EXPENSES BY BOTH PARENTS

For each child, write the total amount that both parents pay each year for any of the following expenses:

	<u>Richard</u> Child's Name	<u>Patricia</u> Child's Name	_____ Child's Name	_____ Child's Name
Child-care expenses (per year)	19A. _____	B. _____	C. _____	D. _____
Medical and dental insurance premiums for the child (per year)	20A. _____	B. _____	C. _____	D. _____
Health-related expenses (per year)	21A. _____	B. _____	C. _____	D. _____
Extraordinary expenses for primary and secondary education (per year)	22A. _____	B. _____	C. _____	D. _____
Post-secondary education expenses (per year)	23A. <u>\$ 4,200.00</u>	B. _____	C. _____	D. _____
Extraordinary expenses for extracurricular activities (per year)	24A. _____	B. _____	C. _____	D. _____
Total annual amount of special expenses spent on child (add lines 19 to 24 in each column)	25A. <u>\$ 4,200.00</u>	B. _____	C. _____	D. _____
Total annual amount spent on special expenses by both parents (add lines 25A, B, C and D)	<div style="text-align: center;">  </div>			
	26. <u>\$ 4,200.00</u>			

Part B**TOTAL AMOUNT OF SPECIAL EXPENSES THAT THE PARENTS HAVE TO SHARE**

	<u>Richard</u> Child's Name	<u>Patricia</u> Child's Name	_____ Child's Name	_____ Child's Name
Payments (per year) from sources other than the parents	27A. <u>\$ 1,000.00</u>	B. _____	C. _____	D. _____
Amounts contributed (per year) by a child for special expenses	28A. <u>\$ 600.00</u>	B. _____	C. _____	D. _____
Total amounts received for each child (add lines 27 and 28 in each column)	29A. <u>\$ 1,600.00</u>	B. _____	C. _____	D. _____
Total amount received for all children (add lines 29A, B, C and D)			30. <u>\$ 1,600.00</u>	
Total amount of income tax relief (per year) for both parents			31. <u>\$ 292.80</u>	
Total amount received to pay for the expenses listed in Part A (add lines 30 and 31)			32. <u>\$ 1,892.80</u>	
Total amount of special expenses that the parents have to share (line 26 minus line 32)			33. <u>\$ 2,307.20</u>	

Complete either Part C or Part D

Complete **Part C** if you do not pay spousal support to or receive spousal support from the other parent.
 Complete **Part D** if you pay spousal support to or receive spousal support from the other parent.

Part C

**PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
 NO SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT**

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. <u>\$ 34,667.40</u>	B. <u>\$ 19,400.00</u>

Note: no lines 35–38

Total annual income of both parents
 (add lines 34A and 34B)

39. \$ 54,067.40

Paying parent's proportion of both parents' total
 annual income (divide line 34A by line 39 — the result
 will usually be in decimal form, for example, 0.66)

40. .64

Amount of paying parent's share of special
 expenses (multiply line 40 by line 33)

41. \$ 1,476.61

Real (net) cost of all special expenses paid directly by
 paying parent

42. 0

Annual amount of special expenses payable to the
 receiving parent by the paying parent
 (line 41 minus line 42)

43. \$ 1,476.61 per year


Monthly amount of special expenses payable to the
 receiving parent by the paying parent
 (divide line 43 by 12)

44. \$ 123.05 per month

(Copy this amount to line ^{2b} Worksheet A, page 31)

OR

Part D
PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. _____	B. _____
Spousal support received from the other parent	35A. _____	B. _____
Add lines 34 and 35 in each column	36A. _____	B. _____
Spousal support paid to the other parent	37A. _____	B. _____
Annual income for purposes of sharing special expenses (line 36 minus line 37 in each column)	38A. _____	B. _____
<div style="position: relative; width: 100%;"> <div style="position: absolute; top: 0; right: 0;">  </div> </div>		
Total annual income of both parents (add lines 38A and 38B)	39. _____	
Paying parent's proportion of both parents' total annual income (divide line 38A by line 39 — the result will usually be in decimal form, for example, 0.66)	40. _____	
Amount of paying parent's share of special expenses (multiply line 40 by line 33)	41. _____	
Real (net) cost of special expenses paid directly by paying parent (if any)	42. _____	
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)	43. _____ per year	
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)	44. _____ per month	

(Copy this amount to **2b** Worksheet A, page 31)

Line-by-line Help for Form 2A

The law on special expenses recognizes that some children in some families have special expenses that are not covered by the amount of child support set in the child support tables. The law instructs a judge to take the following into account:

1. the necessity of the expense in relation to the child's best interests; and
2. the reasonableness of the expense, considering the means of the parents and of the child, and the family's spending pattern before the marriage ended.

This form enables parents to review the children's special expenses and then to decide how much each parent should contribute to them. As a general rule, each parent shares in the expenses in proportion to his or her income, although parents may agree on a different way of dividing the costs. When the parents cannot agree, either parent may ask a judge to decide for them.

Part A

Total annual amount spent on special expenses by both parents

The purpose of Part A is to calculate the total annual amount spent on special expenses by both parents in sole-custody arrangements. In this part, you add together all the special expenses for each child and then total the special expenses for all children.

For lines 19–25, use a separate column — A, B, C or D — for each child. When there are more than four children, you will need to photocopy this form before you complete it.

Line 19

Only certain child-care expenses are considered special expenses under the Guidelines. Include all child-care expenses that arise because of the receiving parent's job, illness, disability, or training or education for employment. Other types of child-care expenses are not considered eligible special expenses under the Guidelines. **Write only eligible child-care expenses on line 19.**

Line 20

When a parent pays into a medical or dental insurance plan for a child's benefit, then the portion of the parent's contribution to the plan on behalf of the child is an eligible special expense. **Write the portion of the parent's contribution to the plan made for the child on line 20.** When both parents pay into plans, add the contributions of both parents together and **write the total on line 20.**

Line 21

Some children require health care that is paid for by a parent and not by a provincial or territorial public health plan or private insurance. When this health care costs more than \$100 per year per illness or health event, after deducting any amount received from an insurance plan, it may be considered a special expense. Health-care costs that might be special expenses include orthodontic treatment, speech therapy, prescription drugs, glasses, contact lenses, hearing aids, physiotherapy, occupational therapy and professional counselling provided by a psychologist, social worker or psychiatrist. **Write the total amount of health-related special expenses paid by either parent on line 21.**

Line 22

The law says that special expenses may include extraordinary expenses for primary or secondary school and any other educational programs that meet a child's particular needs. **Write the amount of these extraordinary expenses paid by either parent on line 22.**

Line 23

Write any amounts paid by either parent for a child's post-secondary education on **line 23.**

Line 24

Write the amounts paid by either parent for any extraordinary expenses for extracurricular activities on **line 24.**

Line 25

Add lines 19, 20, 21, 22, 23 and 24 for each child. **Write the totals on line 25.**

Line 26

Add lines 25A, B, C and D to get the total amount spent by both parents on special expenses for all their children.

To calculate the total amount spent on special expenses for all children								
$\frac{\$4,200.00}{\text{line 25A}}$	+	$\frac{0}{\text{line 25B}}$	+	$\frac{0}{\text{line 25C}}$	+	$\frac{0}{\text{line 25D}}$	=	$\frac{\$4,200.00}{\text{line 26}}$
								(Copy to line 26)

Part B**Total amount of special expenses that the parents have to share**

The purpose of Part B is to calculate the total amount of special expenses that the parents have to share. In this part, you subtract from the total of special expenses on line 26 any amounts that either parent receives to help pay for the expenses.

For lines 27–29, use a separate column for each child.

Line 27

A parent or child may receive a contribution towards a special expense. For instance, a service organization might pay part of the costs of a child's hearing aid or a post-secondary school might offer a child a scholarship to help to pay tuition costs. **Write all the amounts the parents or children received or are entitled to receive for special expenses on line 27.**

Line 28

Sometimes a child may pay part of a special expense. For example, a child may use money from a part-time job to help pay university tuition. **Write all the amounts that a child contributes toward his or her special expenses on line 28.**

Line 29

Add lines 27 and 28 for each child. **Write the totals on line 29.**

Line 30

Add lines 29A, B, C and D to get a total amount received for special expenses.

To calculate the total amount received for special expenses for all children								
$\frac{\$ 1,600.00}{\text{line 29A}}$	+	$\frac{0}{\text{line 29B}}$	+	$\frac{0}{\text{line 29C}}$	+	$\frac{0}{\text{line 29D}}$	=	$\frac{\$ 1,600.00}{\text{line 30}}$
								(Copy to line 30)

Line 31

Tax rules allow a taxpayer to deduct certain child-related expenses from income. This has the effect of reducing the amount of income tax the person has to pay. So, the parent who gets tax relief for a child-related expense saves money. You will need to subtract the amount of this tax relief when you calculate the total cost of special expenses.

There are three categories of child-related expenses that qualify for tax relief.

1. Child-care expenses (line 214, federal income tax return)
2. Educational expenses that a child transfers to a parent (line 324, federal income tax return)
3. Medical expenses (line 332, federal income tax return)

You need to estimate the amount of tax relief each parent gets and write this amount on line 31. There are two ways to calculate the amount of tax relief a parent receives or is entitled to receive for child-related expenses. Only do this calculation when a parent is claiming or intends to claim the expense on his or her income tax return.

Option 1

Use the charts

You can use the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to estimate the amount of tax relief a parent gets.

You should have received these charts with this workbook. If not, please call the Department of Justice Canada at 1-888-373-2222, or (613) 946-2222 in the National Capital Region, to request a copy.

Note: If you have educational expenses to consider, you will have to use Option 2.

There are specific rules about who is eligible to claim a deduction for child-care expenses, how much can be claimed and which expenses qualify. You may wish to refer to the *Income Tax Guide* for more information.

Follow the instructions on the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to get the figures you need to complete the calculations below.

Father		Mother	
Amount of tax relief for child-care expenses	a) _____	Amount of tax relief for child-care expenses	a) _____
Amount of tax relief for medical expenses	+ b) _____	Amount of tax relief for medical expenses	+ b) _____
Total tax relief (add two amounts)	= c) _____	Total tax relief (add two amounts)	= c) _____

Total amount of tax relief		
_____	+	_____
line C (father)		line C (mother)
	=	_____
		line 31
		(Copy to line 31)

OR

Option 2

Fill out income tax forms

The most accurate way to find out the amount of tax relief is to complete an income tax return for each parent who has child-related expenses.

In some families, only one parent will have amounts to write on lines 214, 324 or 332 of the federal income tax return. In other families, both parents will have amounts to write in.

There are specific rules about who is eligible to claim a deduction for child-care expenses. You may wish to refer to the *Income Tax Guide* for more information.

Follow these steps:

Step 1

Use a blank income tax return to simulate two situations. (These forms are for your use only; you do not need to submit them to Revenue Canada.) Complete the first tax return with the appropriate amounts written on lines 214, 324 and 332 to calculate the tax that would be owing. Copy this amount onto line a) in the box on the next page. You may need to fill in only one line or you may have special expenses to include on two or all three lines.

Step 2

Now, do the income tax return again leaving lines 214, 324 and 332 blank. Calculate the tax that would be owing. Copy this amount onto line b) in the box on the next page.

Step 3

Now, you need to compare the two tax amounts. Subtract the amount of tax owing when special expenses have been included in the tax return from the amount of tax owing when no special expenses were taken into account. The difference is the amount of that parent's tax relief.

If the other parent can claim a deduction for any of the same special expenses, follow steps 1, 2 and 3 for that parent, too: complete a draft return and include any special expenses on lines 214, 324 and 332 and then do it again leaving lines 214, 324 and 332 blank.

Father		Mother	
Tax owing when lines 214, 324 and 332 are blank	a) _____	Tax owing when lines 214, 324 and 332 are blank	a) <u>\$ 2,212.12</u>
Tax owing when lines 214, 324 and 332 are filled in	- b) _____	Tax owing when lines 214, 324 and 332 are filled in	- b) <u>\$ 1,919.32</u>
Total tax relief	= c) _____	Total tax relief	= c) <u>\$ 292.80</u>

Total amount of tax relief		
<u>0</u>	+	<u>\$ 292.80</u>
line C (father)		line C (mother)
	=	<u>\$ 292.80</u>
		line 31
		(Copy to line 31)

Line 32

Add line 30 and line 31 to get the total amount received to help pay for the special expenses listed in Part A. **Write the total on line 32.**

To calculate the total amount received to help pay for special expenses		
<u>\$ 1,600.00</u>	+	<u>\$ 292.80</u>
line 30		line 31
	=	<u>\$ 1,892.80</u>
		line 32
		(Copy to line 32)

Line 33

Line 26 minus line 32 gives you the total amount of special expenses that the parents have to share. **Write this amount on line 33.**

To calculate the total amount of special expenses that the parents have to share		
<u>\$ 4,200.00</u>	-	<u>\$ 1,892.80</u>
line 26		line 32
	=	<u>\$ 2,307.20</u>
		line 33
		(Copy to line 33)

Part C or Part D

Income of each parent and the portion of
the special expenses each parent should pay

Part C or Part D helps you to calculate the income of each parent and the portion of the special expenses that each parent should pay. If you do not pay spousal support to nor receive spousal support from the other parent, you should be completing Part C of this form. Use Part D when one parent pays spousal support to the other parent so that the amount of spousal support is reflected in the calculation of annual income. In Part D, use a separate column for each parent.

Line 34A

Write the paying parent's annual income from Form 1, line 18 on **line 34A**.

Line 34B

You will now need to complete Form 1 for the receiving parent. Write the receiving parent's annual income from Form 1, line 18 on **line 34B**.

Note: If you do not pay spousal support to or receive spousal support from the other parent, you should be completing Part C of this form. Lines 35 to 38 are not necessary for the calculations in Part C. Please skip to the explanation for line 39 if you are completing Part C.

Line 35 (Part D)

Write the amount of spousal support that the parent receives from the other parent. In many cases, the amount of spousal support received will be in the Receiving Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support received will be in the Paying Parent column. Whatever your situation, the amount of spousal support received should appear in only one of the two columns for line 35.

Line 36 (Part D)

Add lines 34 and 35 in each column. **Write the totals on line 36.**

To calculate the effect of receiving spousal support on income			
Paying Parent			
_____	+	_____	= _____
line 34A		line 35A	line 36A (Copy to line 36A)
Receiving Parent			
_____	+	_____	= _____
line 34B		line 35B	line 36B (Copy to line 36B)

Line 37 (Part D)

Write the amount of spousal support that the parent pays or is going to pay to the other parent. In almost all cases, the amount of spousal support paid will be in the Paying Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support paid will be in the Receiving Parent column. Whatever your situation, the amount of spousal support paid should appear in only one of the two columns for line 37. Once you have filled in a figure on line 37, go back and check that you only have a number in one column on line 35 and the same number in the other column on line 37.

Line 38 (Part D)

Subtract line 37 from line 36 to get the annual income of each parent to use to calculate each parent's share of special expenses.

To calculate each parent's annual income for special expenses			
Paying Parent			
_____	-	_____	= _____
line 36A		line 37A	line 38A (Copy to line 38A)
Receiving Parent			
_____	-	_____	= _____
line 36B		line 37B	line 38B (Copy to line 38B)

Line 39

For people completing **Part C**, add lines 34A and 34B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
<u>\$ 34,667.40</u>	+	<u>\$ 19,400.00</u>
line 34A		line 34B
		= <u>\$ 54,067.40</u>
		line 39
		(Copy to line 39)

For people completing **Part D**, add lines 38A and 38B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
_____	+	_____
line 38A		line 38B
		= _____
		line 39
		(Copy to line 39)

Line 40

For people completing **Part C**, divide line 34A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
<u>\$ 34,667.40</u>	÷	<u>\$ 54,067.40</u>
line 34A (Part C)		line 39
		= <u>.64</u>
		line 40
		(Copy to line 40)

For people completing **Part D**, divide line 38A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
_____	÷	_____
line 38A (Part D)		line 39
		= _____
		line 40
		(Copy to line 40)

The purpose of this calculation is to find out what part of the total net annual income of both parents is earned by the paying parent. The number you will get when you divide the paying parent's income by the total income of both parents will usually be a number with a decimal, such as 0.66. Make sure you divide the smaller number by the larger number.

(**Note:** When the receiving parent has no income on line 34B in Part C, the result of the calculation will be '1' for the paying parent.)

Line 41

To calculate the **amount** of the paying parent's share of special expenses, multiply line 40 by the actual cost of special expenses on line 33. Please make sure that the figure on line 41 is a dollar amount, not a proportion, to avoid problems enforcing the final child support order.

To calculate the paying parent's share of special expenses			
<u>.64</u>	x	<u>\$ 2,307.20</u>	= <u>\$ 1,476.61</u>
line 40		line 33	line 41 (Copy to line 41)

Line 42

The paying parent may be paying some special expenses directly. For instance, the paying parent may give an orthodontist a series of postdated cheques to cover orthodontic work on a child for a year or pay tuition directly to a university. When a paying parent is paying some special expenses directly, then the total amounts paid can be subtracted from the amount he or she has to pay the receiving parent for special expenses. Remember that the paying parent may receive tax relief for paying some special expenses. Add up the amounts for special expenses that the paying parent pays directly. Put that figure on the first line in the box below. To find out the amount of tax relief the paying parent gets for expenses paid directly, go back and do the calculations for line 31. Write the figure you get from these calculations on the second line in the box below and subtract it from the first figure.

**To calculate the real (net) cost of special expenses
paid directly by the paying parent**

Special expenses paid directly by the paying parent	-	Paying parent's tax relief (follow instructions for line 31)	=	line 42 (Copy to line 42)
--	---	--	---	------------------------------

Line 43

Line 41 minus line 42 gives you the annual amount of special expenses that the paying parent will pay.

**To calculate paying parent's share
of special expenses**

line 41	-	line 42	=	line 43 (Copy to line 43)
---------	---	---------	---	------------------------------

Line 44

Divide line 43 by 12 to find out how much the paying parent will pay each month to the receiving parent to share the costs of their children's special expenses.

**To calculate the total monthly amount
the paying parent will pay**

<u>\$ 1,476.61</u>	÷ 12 =	<u>\$ 123.05</u>	
line 43		line 44	
		(Copy to line 44)	

Copy the amount from line 44 onto line **2b** on Worksheet A, page 31.

CASE #2

This case addresses the following issues:

- spouse in place of a parent
- imputed income
- special expenses (day-care expenses, tax deduction)

Facts:

Ellen Singh and Steve Taylor were married in 1994. Their two children are Paul, aged 6, and Mary, aged 2. Paul is Ellen's child from a previous relationship. Ellen and Steve separated on May 1, 1997, and Ellen has custody of both children. Steve and Ellen reside in Manitoba.

Ellen's gross employment income is \$25,000. She also receives \$2,400 in gross child support from Paul's natural father. Steve's gross income from employment is \$35,000. Steve, an aboriginal person, does not pay any income tax.

Ellen pays \$750 each month for day-care for the two children. Steve pays a total of \$30 monthly for extended medical insurance for the two children through his employer.

Calculate the child support amount payable by Steve, taking into account these additional facts:

- under subsection 3(1) of the Guidelines, Steve will pay the table amount for one child for Mary
- as Ellen and Steve have agreed, under section 5, Steve will pay \$100 monthly for Paul
- under subsection 19(1)(c), Steve's income will be increased to reflect the fact that he does not pay taxes on his income
- under section 6, Steve will continue to pay for the medical insurance directly, and the special expenses will be prorated between the parents under subsection 7(2)
- Ellen will claim the day-care expenses as a credit as required under subsection 7(3)

Proposed Answers Using the *Complete Workbook* (see attached pages):

Steve's income: \$49,850

Ellen's income: \$25,000

Base amount to be paid by Steve: \$504 monthly

Steve's share of the special expenses: \$273.73 monthly

Total support payable by Steve: \$777.73 monthly

The following explanation refers to the attached pages. They were taken directly from the *Federal Child Support Guidelines: The Complete Workbook*, available from the Department of Justice Canada. This explanation is designed to help readers understand Case #2 and to show them how to use the workbook to determine an amount of child support.

Explanation:

As Steve does not pay any income tax, his income was grossed up under paragraph 19(1)(c). Although there is no specific formula for doing this, the method used in this case was to impute an amount of income to Steve that would leave him with \$35,000 net in his hands. See the attached page 47, line 18 of the workbook for further details.

From Ellen's income, an amount equal to the child support she receives from Paul's natural father was deducted, under section 2, Schedule III to the Guidelines.

The monthly child support award was calculated by taking the amount payable by someone at Steve's income level for one child according to the Manitoba table, and adding \$100 for the support for Steve's stepchild, Paul.

The special expenses were calculated by taking into account the day-care credit that Ellen will receive. The amount of the credit was obtained from the Child-care Expenses Tax Relief Chart. This is further explained in the attached page 63 of the workbook. The fact that Steve pays insurance premiums directly was also taken into account. This is outlined on the attached page 53, line 42 of the workbook.

Worksheet A

1 Write the amount of the paying parent's *annual income* from Form 1, line 18 here:

\$ 49,850.00

2 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if the paying parent's income is more than \$150,000) here:

a)

\$ 504.00

Write the amount the paying parent has to contribute to *special expenses* (Form 2A, line 44) here:

+ b)

\$ 273.73

Add lines 2a and 2b to get the **estimated total amount of child support payable each month by the paying parent.**

= c)

\$ 777.73

If claiming undue hardship (Step 8)

3 Write the income ratio for the father's household (Form 3A, line 63) here:

4 Write the income ratio for the mother's household (Form 3B, line 63) here:

5 Write which household has the lower income ratio (representing standard of living) here:

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Mother – Ellen
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 27,400.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. \$ 2,400.00

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. \$ 2,400.00

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 25,000.00Annual income 18. \$ 25,000.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to

Father – Steve

(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 35,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. _____

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 35,000.00

Annual income 18. \$ 49,850.00

(Copy this amount to line 1 on Worksheet A, page 31)

Line 17

Subtract line 11 from line 1 and add line 16. **Write the result on line 17.**

To calculate total income						
_____	-	_____	+	_____	=	_____
line 1		line 11		line 16		line 17

Line 18

Some parents may still need to do one more calculation to bring the income figure up to the level a judge would consider appropriate for the purposes of the Guidelines. Refer to the list at the bottom of page 199 for examples of situations when this may occur.

If none of these applies to you, simply **copy the figure from line 17 to line 18.**

If one or more of these circumstances does apply, you may wish to add an amount to the income figure. If you do not wish to do this, **copy the figure from line 17 to line 18.**

If you do decide to add an amount to income, the amount is discretionary, and you and the other parent should agree on it. If you cannot agree, you can ask a judge to decide on an amount for you.

Once you have an amount, add it to the figure on line 17 and **write the total on line 18.**

To calculate annual income		
\$ 35,000.00	+ \$ 14,850.00	= \$ 49,850.00
line 17	amount to add to income	line 18 (Copy to line 18)

Copy the amount from line 18 onto line 1 on Worksheet A (page 31).

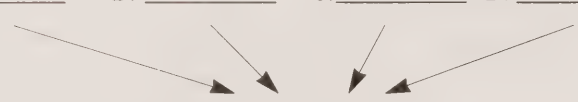
Form 2A: To calculate the paying parent's share of special expenses for sole-custody arrangements

Please refer to Line-by-line Help, starting on page 59, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

Part A

TOTAL ANNUAL AMOUNT SPENT ON SPECIAL EXPENSES BY BOTH PARENTS

For each child, write the total amount that both parents pay each year for any of the following expenses:

	<u>Paul</u> Child's Name	<u>Mary</u> Child's Name	_____ Child's Name	_____ Child's Name
Child-care expenses (per year)	19A. <u>\$ 4,500.00</u>	B. <u>\$ 4,500.00</u>	C. _____	D. _____
Medical and dental insurance premiums for the child (per year)	20A. <u>\$ 180.00</u>	B. <u>\$ 180.00</u>	C. _____	D. _____
Health-related expenses (per year)	21A. _____	B. _____	C. _____	D. _____
Extraordinary expenses for primary and secondary education (per year)	22A. _____	B. _____	C. _____	D. _____
Post-secondary education expenses (per year)	23A. _____	B. _____	C. _____	D. _____
Extraordinary expenses for extracurricular activities (per year)	24A. _____	B. _____	C. _____	D. _____
Total annual amount of special expenses spent on child (add lines 19 to 24 in each column)	25A. <u>\$ 4,680.00</u>	B. <u>\$ 4,680.00</u>	C. _____	D. _____
Total annual amount spent on special expenses by both parents (add lines 25A, B, C and D)	<div style="text-align: center;">  </div>			
	26. <u>\$ 9,360.00</u>			

Part B**TOTAL AMOUNT OF SPECIAL EXPENSES THAT THE PARENTS HAVE TO SHARE**

	<u>Paul</u> Child's Name	<u>Mary</u> Child's Name	_____ Child's Name	_____ Child's Name
Payments (per year) from sources other than the parents	27A. _____	B. _____	C. _____	D. _____
Amounts contributed (per year) by a child for special expenses	28A. _____	B. _____	C. _____	D. _____
Total amounts received for each child (add lines 27 and 28 in each column)	29A. _____	B. _____	C. _____	D. _____
Total amount received for all children (add lines 29A, B, C and D)	30. <u>0</u>			
Total amount of income tax relief (per year) for both parents	31. <u>\$ 3,920.00</u>			
Total amount received to pay for the expenses listed in Part A (add lines 30 and 31)	32. <u>\$ 3,920.00</u>			
Total amount of special expenses that the parents have to share (line 26 minus line 32)	33. <u>\$ 5,440.00</u>			

Complete either Part C or Part D

Complete **Part C** if you do not pay spousal support to or receive spousal support from the other parent.
 Complete **Part D** if you pay spousal support to or receive spousal support from the other parent.

Part C PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF NO SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT		
	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. <u>\$ 49,850.00</u>	B. <u>\$ 25,000.00</u>
<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;"> <p>Note: no lines 35–38</p> </div> <div style="text-align: center;"> </div> <div style="text-align: center;"> </div> </div>		
Total annual income of both parents (add lines 34A and 34B)	39. <u>\$ 74,850.00</u>	
Paying parent's proportion of both parents' total annual income (divide line 34A by line 39 — the result will usually be in decimal form, for example, 0.66)	40. <u>.67</u>	
Amount of paying parent's share of special expenses (multiply line 40 by line 33)	41. <u>\$ 3,644.80</u>	
Real (net) cost of all special expenses paid directly by paying parent	42. <u>\$ 360.00</u>	
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)	43. <u>\$ 3,284.80</u> per year	
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)	44. <u>\$ 273.73</u> per month	
(Copy this amount to line 2b Worksheet A, page 31)		

OR

Part D
PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. _____	B. _____
Spousal support received from the other parent	35A. _____	B. _____
Add lines 34 and 35 in each column	36A. _____	B. _____
Spousal support paid to the other parent	37A. _____	B. _____
Annual income for purposes of sharing special expenses (line 36 minus line 37 in each column)	38A. _____	B. _____
	↙	↘
Total annual income of both parents (add lines 38A and 38B)		39. _____
Paying parent's proportion of both parents' total annual income (divide line 38A by line 39 — the result will usually be in decimal form, for example, 0.66)		40. _____
Amount of paying parent's share of special expenses (multiply line 40 by line 33)		41. _____
Real (net) cost of special expenses paid directly by paying parent (if any)		42. _____
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)		43. _____ per year
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)		44. _____ per month

(Copy this amount to 2b Worksheet A, page 31)

Line-by-line Help for Form 2A

The law on special expenses recognizes that some children in some families have special expenses that are not covered by the amount of child support set in the child support tables. The law instructs a judge to take the following into account:

1. the necessity of the expense in relation to the child's best interests; and
2. the reasonableness of the expense, considering the means of the parents and of the child, and the family's spending pattern before the marriage ended.

This form enables parents to review the children's special expenses and then to decide how much each parent should contribute to them. As a general rule, each parent shares in the expenses in proportion to his or her income, although parents may agree on a different way of dividing the costs. When the parents cannot agree, either parent may ask a judge to decide for them.

Part A

Total annual amount spent on special expenses by both parents

The purpose of Part A is to calculate the total annual amount spent on special expenses by both parents in sole-custody arrangements. In this part, you add together all the special expenses for each child and then total the special expenses for all children.

For lines 19–25, use a separate column — A, B, C or D — for each child. When there are more than four children, you will need to photocopy this form before you complete it.

Line 19

Only certain child-care expenses are considered special expenses under the Guidelines. Include all child-care expenses that arise because of the receiving parent's job, illness, disability, or training or education for employment. Other types of child-care expenses are not considered eligible special expenses under the Guidelines. **Write only eligible child-care expenses on line 19.**

Line 20

When a parent pays into a medical or dental insurance plan for a child's benefit, then the portion of the parent's contribution to the plan on behalf of the child is an eligible special expense. **Write the portion of the parent's contribution to the plan made for the child on line 20.** When both parents pay into plans, add the contributions of both parents together and **write the total on line 20.**

Line 21

Some children require health care that is paid for by a parent and not by a provincial or territorial public health plan or private insurance. When this health care costs more than \$100 per year per illness or health event, after deducting any amount received from an insurance plan, it may be considered a special expense. Health-care costs that might be special expenses include orthodontic treatment, speech therapy, prescription drugs, glasses, contact lenses, hearing aids, physiotherapy, occupational therapy and professional counselling provided by a psychologist, social worker or psychiatrist. **Write the total amount of health-related special expenses paid by either parent on line 21.**

Line 22

The law says that special expenses may include extraordinary expenses for primary or secondary school and any other educational programs that meet a child's particular needs. **Write the amount of these extraordinary expenses paid by either parent on line 22.**

Line 23

Write any amounts paid by either parent for a child's post-secondary education on **line 23.**

Line 24

Write the amounts paid by either parent for any extraordinary expenses for extracurricular activities on **line 24.**

Line 25

Add lines 19, 20, 21, 22, 23 and 24 for each child. **Write the totals on line 25.**

Line 26

Add lines 25A, B, C and D to get the total amount spent by both parents on special expenses for all their children.

To calculate the total amount spent on special expenses for all children

$$\begin{array}{rcccccc} \$4,680.00 & + & \$4,680.00 & + & 0 & + & 0 & = & \$9,360.00 \\ \text{line 25A} & & \text{line 25B} & & \text{line 25C} & & \text{line 25D} & & \text{line 26} \\ & & & & & & & & \text{(Copy to} \\ & & & & & & & & \text{line 26)} \end{array}$$

Part B

Total amount of special expenses that the parents have to share

The purpose of Part B is to calculate the total amount of special expenses that the parents have to share. In this part, you subtract from the total of special expenses on line 26 any amounts that either parent receives to help pay for the expenses.

For lines 27–29, use a separate column for each child.

Line 27

A parent or child may receive a contribution towards a special expense. For instance, a service organization might pay part of the costs of a child's hearing aid or a post-secondary school might offer a child a scholarship to help to pay tuition costs. **Write all the amounts the parents or children received or are entitled to receive for special expenses on line 27.**

Line 28

Sometimes a child may pay part of a special expense. For example, a child may use money from a part-time job to help pay university tuition. **Write all the amounts that a child contributes toward his or her special expenses on line 28.**

Line 29

Add lines 27 and 28 for each child. **Write the totals on line 29.**

Line 30

Add line 29A, B, C and D to get a total amount received for special expenses.

To calculate the total amount received for special expenses for all children				
_____	+	_____	+	_____
line 29A		line 29B		line 29C
			+	_____
				line 29D
				=

				line 30
				(Copy to line 30)

Line 31

Tax rules allow a taxpayer to deduct certain child-related expenses from income. This has the effect of reducing the amount of income tax the person has to pay. So, the parent who gets tax relief for a child-related expense saves money. You will need to subtract the amount of this tax relief when you calculate the total cost of special expenses.

There are three categories of child-related expenses that qualify for tax relief.

1. Child-care expenses (line 214, federal income tax return)
2. Educational expenses that a child transfers to a parent (line 324, federal income tax return)
3. Medical expenses (line 332, federal income tax return)

You need to estimate the amount of tax relief each parent gets and write this amount on line 31. There are two ways to calculate the amount of tax relief a parent receives or is entitled to receive for child-related expenses. Only do this calculation when a parent is claiming or intends to claim the expense on his or her income tax return.

Option 1

Use the charts

You can use the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to estimate the amount of tax relief a parent gets.

You should have received these charts with this workbook. If not, please call the Department of Justice Canada at 1-888-373-2222, or (613) 946-2222 in the National Capital Region, to request a copy.

Note: If you have educational expenses to consider, you will have to use Option 2.

There are specific rules about who is eligible to claim a deduction for child-care expenses, how much can be claimed and which expenses qualify. You may wish to refer to the *Income Tax Guide* for more information.

Follow the instructions on the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to get the figures you need to complete the calculations below.

Father		Mother	
Amount of tax relief for child-care expenses	a) _____	Amount of tax relief for child-care expenses	a) <u>\$ 3,920.00</u>
Amount of tax relief for medical expenses	+ b) _____	Amount of tax relief for medical expenses	+ b) _____
Total tax relief (add two amounts)	= c) _____	Total tax relief (add two amounts)	= c) <u>\$ 3,920.00</u>

Total amount of tax relief			
<u>0</u>	+	<u>\$ 3,920.00</u>	= <u>\$ 3,920.00</u>
line C (father)		line C (mother)	line 31 (Copy to line 31)

OR

Option 2

Fill out income tax forms

The most accurate way to find out the amount of tax relief is to complete an income tax return for each parent who has child-related expenses.

In some families, only one parent will have amounts to write on lines 214, 324 or 332 of the federal income tax return. In other families, both parents will have amounts to write in.

There are specific rules about who is eligible to claim a deduction for child-care expenses. You may wish to refer to the *Income Tax Guide* for more information.

Follow these steps:

Step 1

Use a blank income tax return to simulate two situations. (These forms are for your use only; you do not need to submit them to Revenue Canada.) Complete the first tax return with the appropriate amounts written on lines 214, 324 and 332 to calculate the tax that would be owing. Copy this amount onto line a) in the box on the next page. You may need to fill in only one line or you may have special expenses to include on two or all three lines.

Step 2

Now, do the income tax return again leaving lines 214, 324 and 332 blank. Calculate the tax that would be owing. Copy this amount onto line b) in the box on the next page.

Step 3

Now, you need to compare the two tax amounts. Subtract the amount of tax owing when special expenses have been included in the tax return from the amount of tax owing when no special expenses were taken into account. The difference is the amount of that parent's tax relief.

If the other parent can claim a deduction for any of the same special expenses, follow steps 1, 2 and 3 for that parent, too: complete a draft return and include any special expenses on lines 214, 324 and 332 and then do it again leaving lines 214, 324 and 332 blank.

Father

Tax owing when lines
214, 324 and 332 are blank a) _____

Tax owing when
lines 214, 324 and 332
are filled in - b) _____

Total tax relief = c) _____

Mother

Tax owing when lines
214, 324 and 332 are blank a) _____

Tax owing when
lines 214, 324 and 332
are filled in - b) _____

Total tax relief = c) _____

Total amount of tax relief

$$\frac{\text{_____}}{\text{line C (father)}} + \frac{\text{_____}}{\text{line C (mother)}} = \frac{\text{_____}}{\text{line 31}} \\ \text{(Copy to line 31)}$$

Line 32

Add line 30 and line 31 to get the total amount received to help pay for the special expenses listed in Part A. **Write the total on line 32.**

To calculate the total amount received to help pay for special expenses

$$\frac{\text{_____}}{\text{line 30}} + \frac{\$ 3,920.00}{\text{line 31}} = \frac{\$ 3,920.00}{\text{line 32}} \\ \text{(Copy to line 32)}$$

Line 33

Line 26 minus line 32 gives you the total amount of special expenses that the parents have to share. **Write this amount on line 33.**

To calculate the total amount of special expenses that the parents have to share

$$\frac{\$ 9,360.00}{\text{line 26}} - \frac{\$ 3,920.00}{\text{line 32}} = \frac{\$ 5,440.00}{\text{line 33}} \\ \text{(Copy to line 33)}$$

Part C or Part D

Income of each parent and the portion of the special expenses each parent should pay

Part C or Part D helps you to calculate the income of each parent and the portion of the special expenses that each parent should pay. If you do not pay spousal support to nor receive spousal support from the other parent, you should be completing Part C of this form. Use Part D when one parent pays spousal support to the other parent so that the amount of spousal support is reflected in the calculation of annual income. In Part D, use a separate column for each parent.

Line 34A

Write the paying parent's annual income from Form 1, line 18 on **line 34A**.

Line 34B

You will now need to complete Form 1 for the receiving parent. Write the receiving parent's annual income from Form 1, line 18 on **line 34B**.

Note: If you do not pay spousal support to or receive spousal support from the other parent, you should be completing Part C of this form. Lines 35 to 38 are not necessary for the calculations in Part C. Please skip to the explanation for line 39 if you are completing Part C.

Line 35 (Part D)

Write the amount of spousal support that the parent receives from the other parent. In many cases, the amount of spousal support received will be in the Receiving Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support received will be in the Paying Parent column. Whatever your situation, the amount of spousal support received should appear in only one of the two columns for line 35.

Line 36 (Part D)

Add lines 34 and 35 in each column. **Write the totals on line 36.**

To calculate the effect of receiving spousal support on income			
Paying Parent			
_____	+	_____	= _____
line 34A		line 35A	line 36A
			<i>(Copy to line 36A)</i>
Receiving Parent			
_____	+	_____	= _____
line 34B		line 35B	line 36B
			<i>(Copy to line 36B)</i>

Line 37 (Part D)

Write the amount of spousal support that the parent pays or is going to pay to the other parent. In almost all cases, the amount of spousal support paid will be in the Paying Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support paid will be in the Receiving Parent column. Whatever your situation, the amount of spousal support paid should appear in only one of the two columns for line 37. Once you have filled in a figure on line 37, go back and check that you only have a number in one column on line 35 and the same number in the other column on line 37.

Line 38 (Part D)

Subtract line 37 from line 36 to get the annual income of each parent to use to calculate each parent's share of special expenses.

To calculate each parent's annual income for special expenses			
Paying Parent			
_____	-	_____	= _____
line 36A		line 37A	line 38A
			<i>(Copy to line 38A)</i>
Receiving Parent			
_____	-	_____	= _____
line 36B		line 37B	line 38B
			<i>(Copy to line 38B)</i>

Line 39

For people completing **Part C**, add lines 34A and 34B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
<u>\$ 49,850.00</u>	+	<u>\$ 25,000.00</u> = <u>\$ 74,850.00</u>
line 34A		line 34B line 39
(Copy to line 39)		

For people completing **Part D**, add lines 38A and 38B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
_____	+	_____ = _____
line 38A		line 38B line 39
(Copy to line 39)		

Line 40

For people completing **Part C**, divide line 34A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
<u>\$ 49,850.00</u> ÷ <u>\$ 74,850.00</u>	=	<u>.67</u>
line 34A (Part C)	line 39	line 40
(Copy to line 40)		

For people completing **Part D**, divide line 38A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
_____ ÷ _____	=	_____
line 38A (Part D)	line 39	line 40
(Copy to line 40)		

The purpose of this calculation is to find out what part of the total net annual income of both parents is earned by the paying parent. The number you will get when you divide the paying parent's income by the total income of both parents will usually be a number with a decimal, such as 0.66. Make sure you divide the smaller number by the larger number.

(**Note:** When the receiving parent has no income on line 34B in Part C, the result of the calculation will be '1' for the paying parent.)

Line 41

To calculate the **amount** of the paying parent's share of special expenses, multiply line 40 by the actual cost of special expenses on line 33. Please make sure that the figure on line 41 is a dollar amount, not a proportion, to avoid problems enforcing the final child support order.

To calculate the paying parent's share of special expenses		
<u>.67</u>	x	<u>\$ 5,440.00</u>
line 40		line 33
	=	<u>\$ 3,644.80</u>
		line 41
		(Copy to line 41)

Line 42

The paying parent may be paying some special expenses directly. For instance, the paying parent may give an orthodontist a series of postdated cheques to cover orthodontic work on a child for a year or pay tuition directly to a university. When a paying parent is paying some special expenses directly, then the total amounts paid can be subtracted from the amount he or she has to pay the receiving parent for special expenses. Remember that the paying parent may receive tax relief for paying some special expenses. Add up the amounts for special expenses that the paying parent pays directly. Put that figure on the first line in the box below. To find out the amount of tax relief the paying parent gets for expenses paid directly, go back and do the calculations for line 31. Write the figure you get from these calculations on the second line in the box below and subtract it from the first figure.

**To calculate the real (net) cost of special expenses
paid directly by the paying parent**

<u>\$ 360.00</u>	-	<u>0</u>	=	<u>\$ 360.00</u>
Special expenses paid directly by the paying parent		Paying parent's tax relief (follow instructions for line 31)		line 42 (Copy to line 42)

Line 43

Line 41 minus line 42 gives you the annual amount of special expenses that the paying parent will pay.

**To calculate paying parent's share
of special expenses**

<u>\$ 3,644.80</u>	-	<u>\$ 360.00</u>	=	<u>\$ 3,284.80</u>
line 41		line 42		line 43 (Copy to line 43)

Line 44

Divide line 43 by 12 to find out how much the paying parent will pay each month to the receiving parent to share the costs of their children's special expenses.

**To calculate the total monthly amount
the paying parent will pay**

<u>\$ 3,284.80</u>	÷ 12 =	<u>\$ 273.73</u>
line 43		line 44 (Copy to line 44)

Copy the amount from line 44 onto line **2b on
Worksheet A, page 31.**

CASE #3

This case addresses the following issues:

- shared custody
- self-employment income
- pattern of income

Facts:

Rosana and Michael Vandenberg were married in 1975 and have three children: Jack, aged 14, Susan, aged 12, and Nancy, aged 10. Rosana and Michael separated on September 15, 1996. Recently, because of a change in Michael's work routine, the parents have been sharing custody of the three children on a 50-50 basis. They all reside in the Yukon.

Rosana's gross employment income is \$40,000 yearly. In the last three years, Michael's income from self-employment has been as follows:

- 1995: \$75,000
- 1996: \$62,000
- 1997: \$85,000

After negotiations, Michael and Rosana have agreed that Rosana has higher costs due to the shared custody and that Michael shall pay \$139 monthly toward those increased costs.

Calculate how much child support the paying parent will have to pay to the other parent, taking into account these additional facts:

- the parents have agreed to look at the table amount each would pay the other under subsection 9(a) of the Guidelines and to have Michael pay Rosana's increased costs under subsection 9(b)
- Michael's income is based on an average of his income in the last three taxation years under subsection 17(1)(b)

Proposed Answers Using the *Complete Workbook* (see attached pages):

Michael's income: \$74,000

Rosana's income: \$40,000

Table amount to be paid by Michael: \$1,288 monthly

Table amount to be paid by Rosana: \$747 monthly

Michael's increased costs: \$0

Rosana's increased costs: \$139 monthly

Proposed support payable by Michael: \$680 monthly

The following explanation refers to the attached pages. They were taken directly from the *Federal Child Support Guidelines: The Complete Workbook* available from the Department of Justice Canada. This explanation is designed to help readers understand Case #3 and to show them how to use the workbook to determine an amount of child support.

Explanation:

As Michael's income has varied from year to year, his income was averaged out under subsection 17(1)(b).

Under subsection 9(a), the table amount for each parent was determined. Michael ends up paying \$541, which is the difference between his amount (\$1,288) and Rosana's amount (\$747), plus \$139 for Rosana's increased costs, for a total of \$680 monthly.

After a review of the conditions, means, needs and other circumstances of Michael and Rosana, the proposed support of \$680 monthly could be either decreased or increased. As the formula for shared custody leaves room to take into account other considerations aside from the table amount and increased costs, only a proposed answer is given in this case.

Worksheet C

1 Write the amount of the *father's annual income* from Form 1, line 18 here:

\$ 74,000.00

2 Write the amount of the *mother's annual income* from Form 1, line 18 here:

\$ 40,000.00

3 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if a parent's income is more than \$150,000) for the father here:

\$ 1,288.00

4 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if a parent's income is more than \$150,000) for the mother here

\$ 747.00

5 Write any amounts the father believes should be paid by the mother because of the *increased costs of shared custody and the conditions, means and needs of each parent and each child* here:

0

6 Write any amounts the mother believes should be paid by the father because of the *increased costs of shared custody and the conditions, means and needs of each parent and each child* here:

\$ 139.00

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 189, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Father – Michael
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 74,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. _____

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. _____

Annual income 18. \$ 74,000.00

(Copy this amount to line 1 on Worksheet C (father) and line 2 (mother) page 179)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 189, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Mother — Rosana

(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 40,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. _____

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. _____

Annual income 18. \$ 40,000.00

(Copy this amount to line **1** on Worksheet C (father) and line **2** (mother) page 179)

CASE #4

This case addresses the following issues:

- applicable table
- special expenses (subsidies)
- undue hardship (comparison of household standards of living test, second families)

Facts:

Jeanne and Jacques Hamelin were married in 1985. They have four children: Pierre, aged 12, Mathilde, aged 10, Julie, aged 8, and Marc, aged 6. They separated two years ago and Jeanne has custody of all four children. Jeanne lives in Saskatchewan with the children and Jacques resides in Alberta.

Jeanne's gross income from employment is \$50,000. Jacques's gross income from employment is \$115,000.

Jacques has a second family consisting of a new spouse, H  l  ne, one stepchild, Don, and another child. H  l  ne earns gross annual employment income of \$11,000. She also receives \$12,000 in gross support for Don and \$12,000 in gross spousal support. Both amounts are taxable in her hands.

Jeanne has a monthly expense of \$40 for medical insurance for all four children, paid through her employer. Pierre requires braces which will cost \$6,000 over the next three years. Jeanne's insurance will cover 60 percent of the cost. Julie requires glasses every year at a cost of \$100. Every second year, Jeanne receives a payment of \$80 toward the glasses from her insurer. Mathilde has a tutor at a cost of \$800 yearly.

Jacques is claiming undue hardship based on his \$200 monthly payments toward the debts of the marriage and \$200 monthly access costs for travel to Saskatchewan. Calculate the child support plus special expenses payable by Jacques. Taking into account that Jacques must first prove undue hardship under subsection 10(1) of the Guidelines before comparing his household standard of living to Jeanne's household standard of living, use the comparison of household standards of living test provided in the Guidelines to determine which household has the higher standard of living.

Proposed Answers Using the *Complete Workbook* (see attached pages):

Jacques's income: \$115,000

Jeanne's income: \$50,000

Hélène's income: \$23,000

Table amount to be paid by Jacques: \$2,264 monthly

Jacques's share of the special expenses: \$124.83 monthly

Total support payable by Jacques: \$2,388.83 monthly

Jacques's income ratio: 3.2

Jeanne's income ratio: 2.7

The following explanation refers to the attached pages. They were taken directly from the *Federal Child Support Guidelines: The Complete Workbook*, available from the Department of Justice Canada. This explanation is designed to help readers understand Case #4 and to show them how to use the workbook to determine an amount of child support.

Explanation:

Jacques's and Jeanne's incomes in this case are straightforward. Hélène's income, which is determined in order to complete the comparison of household standards of living test, includes amounts received for spousal and child support. The child support was deducted on the attached page 39, line 2 of the workbook, but is then added back in the standard of living test on the attached page 74, line 58 of the workbook. On the attached page 73, lines 49 and 50 of the workbook, Hélène's federal and provincial taxes payable were determined from her last year's return, which included \$24,000 gross spousal and child support, in order to ensure an accurate reflection of her disposable income.

Under subsection 3(1), the base monthly child support was calculated by taking the amount payable by someone at Jacques's income level for four children according to the Alberta table, since Jacques resides in Alberta.

The special expenses were shared pro rata under subsection 7(2) and were calculated by taking into account the payments from Jeanne's insurer under subsection 7(3). See the attached pages 51 to 53 and 59 to 70 of the workbook for more details.

When the standard of living test was applied, under subsection 2(a)(ii)(A) of Step 2 in Schedule II, only the table amount was deducted from Jacques's income on the attached page 73, line 54 of the workbook and added to Jeanne's income on the attached page 76, line 57 of the workbook. The amount for special expenses was neither deducted by Jacques nor included by Jeanne. Jacques also subtracted \$4,800 from his income for his access costs and his payments toward the debts of the marriage under subsection 2(a)(i). No amount for Jacques's second family was deducted under subsection 2(a)(i) because his second family is already taken into account in the low-income measures amount for his household size. Presuming that Jacques was able to establish undue hardship as required under subsection 10(1), the outcome of the test revealed that Jacques's household had a higher standard of living than Jeanne's household and his claim for a reduction in the child support payment would therefore fail. See the attached pages 73 to 76 and 81 to 90 of the workbook for more details.

Worksheet A

1 Write the amount of the paying parent's *annual income* from Form 1, line 18 here:

\$ 115,000.00

2 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if the paying parent's income is more than \$150,000) here:

a)

\$ 2,264.00

Write the amount the paying parent has to contribute to *special expenses* (Form 2A, line 44) here:

+ b)

\$ 124.83

Add lines 2a and 2b to get the **estimated total amount of child support payable each month by the paying parent.**

= c)

\$ 2,388.83

If claiming undue hardship (Step 8)

3 Write the income ratio for the father's household (Form 3A, line 63) here:

3.2

4 Write the income ratio for the mother's household (Form 3B, line 63) here:

2.7

5 Write which household has the lower income ratio (representing standard of living) here:

mother

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Father — Jacques
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 115,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10) 11. _____

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15) 16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. _____

Annual income 18. \$115,000.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Mother – Jeanne

(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 50,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10) 11. _____

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15) 16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 50,000.00

Annual income 18. \$ 50,000.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Hélène (Father's new spouse)
(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 35,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. \$ 12,000.00

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10) 11. \$ 12,000.00

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15) 16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 23,000.00Annual income 18. \$ 23,000.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 2A: To calculate the paying parent's share of special expenses for sole-custody arrangements

Please refer to Line-by-line Help, starting on page 59, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

Part A

TOTAL ANNUAL AMOUNT SPENT ON SPECIAL EXPENSES BY BOTH PARENTS

For each child, write the total amount that both parents pay each year for any of the following expenses:

	<u>Pierre</u> Child's Name	<u>Mathilde</u> Child's Name	<u>Julie</u> Child's Name	<u>Marc</u> Child's Name
Child-care expenses (per year)	19A. _____	B. _____	C. _____	D. _____
Medical and dental insurance premiums for the child (per year)	20A. <u>\$ 120.00</u>	B. <u>\$ 120.00</u>	C. <u>\$ 120.00</u>	D. <u>\$ 120.00</u>
Health-related expenses (per year)	21A. <u>\$ 2,000.00</u>	B. _____	C. <u>\$ 100.00</u>	D. _____
Extraordinary expenses for primary and secondary education (per year)	22A. _____	B. <u>\$ 800.00</u>	C. _____	D. _____
Post-secondary education expenses (per year)	23A. _____	B. _____	C. _____	D. _____
Extraordinary expenses for extracurricular activities (per year)	24A. _____	B. _____	C. _____	D. _____
Total annual amount of special expenses spent on child (add lines 19 to 24 in each column)	25A. <u>\$ 2,120.00</u>	B. <u>\$ 920.00</u>	C. <u>\$ 220.00</u>	D. <u>\$ 120.00</u>
Total annual amount spent on special expenses by both parents (add lines 25A, B, C and D)	26. <u>\$ 3,380.00</u>			

Part B**TOTAL AMOUNT OF SPECIAL EXPENSES THAT THE PARENTS HAVE TO SHARE**

	<u>Pierre</u> Child's Name	<u>Mathilde</u> Child's Name	<u>Julie</u> Child's Name	<u>Marc</u> Child's Name
Payments (per year) from sources other than the parents	27A. <u>\$ 1,200.00</u>	B. _____	C. <u>\$ 40.00</u>	D. _____
Amounts contributed (per year) by a child for special expenses	28A. _____	B. _____	C. _____	D. _____
Total amounts received for each child (add lines 27 and 28 in each column)	29A. <u>\$ 1,200.00</u>	B. _____	C. <u>\$ 40.00</u>	D. _____
Total amount received for all children (add lines 29A, B, C and D)	30. <u>\$ 1,240.00</u>			
Total amount of income tax relief (per year) for both parents	31. <u>0</u>			
Total amount received to pay for the expenses listed in Part A (add lines 30 and 31)	32. <u>\$ 1,240.00</u>			
Total amount of special expenses that the parents have to share (line 26 minus line 32)	33. <u>\$ 2,140.00</u>			

Complete either Part C or Part D

Complete **Part C** if you do not pay spousal support to or receive spousal support from the other parent.
 Complete **Part D** if you pay spousal support to or receive spousal support from the other parent.

Part C
PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
NO SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. <u>\$ 115,000.00</u>	B. <u>\$ 50,000.00</u>
<div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> </div> <div style="text-align: center;"> </div> </div>		
Note: no lines 35-38		
Total annual income of both parents (add lines 34A and 34B)	39. <u>\$ 165,000.00</u>	
Paying parent's proportion of both parents' total annual income (divide line 34A by line 39 — the result will usually be in decimal form, for example, 0.66)	40. <u>.70</u>	
Amount of paying parent's share of special expenses (multiply line 40 by line 33)	41. <u>\$ 1,498.00</u>	
Real (net) cost of all special expenses paid directly by paying parent	42. <u>0</u>	
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)	43. <u>\$ 1,498.00</u> per year	
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)	44. <u>\$ 124.83</u> per month	

(Copy this amount to line 2b Worksheet A, page 31)

OR

Part D**PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT**

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. _____	B. _____
Spousal support received from the other parent	35A. _____	B. _____
Add lines 34 and 35 in each column	36A. _____	B. _____
Spousal support paid to the other parent	37A. _____	B. _____
Annual income for purposes of sharing special expenses (line 36 minus line 37 in each column)	38A. _____	B. _____
	↙	↘
Total annual income of both parents (add lines 38A and 38B)		39. _____
Paying parent's proportion of both parents' total annual income (divide line 38A by line 39 — the result will usually be in decimal form, for example, 0.66)		40. _____
Amount of paying parent's share of special expenses (multiply line 40 by line 33)		41. _____
Real (net) cost of special expenses paid directly by paying parent (if any)		42. _____
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)		43. _____ per year
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)		44. _____ per month

(Copy this amount to **2b** Worksheet A, page 31)

Line-by-line Help for Form 2A

The law on special expenses recognizes that some children in some families have special expenses that are not covered by the amount of child support set in the child support tables. The law instructs a judge to take the following into account:

1. the necessity of the expense in relation to the child's best interests; and
2. the reasonableness of the expense, considering the means of the parents and of the child, and the family's spending pattern before the marriage ended.

This form enables parents to review the children's special expenses and then to decide how much each parent should contribute to them. As a general rule, each parent shares in the expenses in proportion to his or her income, although parents may agree on a different way of dividing the costs. When the parents cannot agree, either parent may ask a judge to decide for them.

Part A

Total annual amount spent on special expenses by both parents

The purpose of Part A is to calculate the total annual amount spent on special expenses by both parents in sole-custody arrangements. In this part, you add together all the special expenses for each child and then total the special expenses for all children.

For lines 19–25, use a separate column — A, B, C or D — for each child. When there are more than four children, you will need to photocopy this form before you complete it.

Line 19

Only certain child-care expenses are considered special expenses under the Guidelines. Include all child-care expenses that arise because of the receiving parent's job, illness, disability, or training or education for employment. Other types of child-care expenses are not considered eligible special expenses under the Guidelines. **Write only eligible child-care expenses on line 19.**

Line 20

When a parent pays into a medical or dental insurance plan for a child's benefit, then the portion of the parent's contribution to the plan on behalf of the child is an eligible special expense. **Write the portion of the parent's contribution to the plan made for the child on line 20.** When both parents pay into plans, add the contributions of both parents together and **write the total on line 20.**

Line 21

Some children require health care that is paid for by a parent and not by a provincial or territorial public health plan or private insurance. When this health care costs more than \$100 per year per illness or health event, after deducting any amount received from an insurance plan, it may be considered a special expense. Health-care costs that might be special expenses include orthodontic treatment, speech therapy, prescription drugs, glasses, contact lenses, hearing aids, physiotherapy, occupational therapy and professional counselling provided by a psychologist, social worker or psychiatrist. **Write the total amount of health-related special expenses paid by either parent on line 21.**

Line 22

The law says that special expenses may include extraordinary expenses for primary or secondary school and any other educational programs that meet a child's particular needs. **Write the amount of these extraordinary expenses paid by either parent on line 22.**

Line 23

Write any amounts paid by either parent for a child's post-secondary education on **line 23.**

Line 24

Write the amounts paid by either parent for any extraordinary expenses for extracurricular activities on **line 24.**

Line 25

Add lines 19, 20, 21, 22, 23 and 24 for each child. **Write the totals on line 25.**

Line 26

Add lines 25A, B, C and D to get the total amount spent by both parents on special expenses for all their children.

To calculate the total amount spent on special expenses for all children

$$\frac{\$ 2,120.00}{\text{line 25A}} + \frac{\$ 920.00}{\text{line 25B}} + \frac{\$ 220.00}{\text{line 25C}} + \frac{\$ 120.00}{\text{line 25D}} = \frac{\$ 3,380.00}{\text{line 26}} \\ \text{(Copy to line 26)}$$

Part B

Total amount of special expenses that the parents have to share

The purpose of Part B is to calculate the total amount of special expenses that the parents have to share. In this part, you subtract from the total of special expenses on line 26 any amounts that either parent receives to help pay for the expenses.

For lines 27–29, use a separate column for each child.

Line 27

A parent or child may receive a contribution towards a special expense. For instance, a service organization might pay part of the costs of a child's hearing aid or a post-secondary school might offer a child a scholarship to help to pay tuition costs. **Write all the amounts the parents or children received or are entitled to receive for special expenses on line 27.**

Line 28

Sometimes a child may pay part of a special expense. For example, a child may use money from a part-time job to help pay university tuition. **Write all the amounts that a child contributes toward his or her special expenses on line 28.**

Line 29

Add lines 27 and 28 for each child. **Write the totals on line 29.**

Line 30

Add lines 29A, B, C and D to get a total amount received for special expenses.

To calculate the total amount received for special expenses for all children								
$\frac{\$ 1,200.00}{\text{line 29A}}$	+	$\frac{0}{\text{line 29B}}$	+	$\frac{\$ 40.00}{\text{line 29C}}$	+	$\frac{0}{\text{line 29D}}$	=	$\frac{\$ 1,240.00}{\text{line 30}}$
								(Copy to line 30)

Line 31

Tax rules allow a taxpayer to deduct certain child-related expenses from income. This has the effect of reducing the amount of income tax the person has to pay. So, the parent who gets tax relief for a child-related expense saves money. You will need to subtract the amount of this tax relief when you calculate the total cost of special expenses.

There are three categories of child-related expenses that qualify for tax relief.

1. Child-care expenses (line 214, federal income tax return)
2. Educational expenses that a child transfers to a parent (line 324, federal income tax return)
3. Medical expenses (line 332, federal income tax return)

You need to estimate the amount of tax relief each parent gets and write this amount on line 31. There are two ways to calculate the amount of tax relief a parent receives or is entitled to receive for child-related expenses. Only do this calculation when a parent is claiming or intends to claim the expense on his or her income tax return.

Option 1**Use the charts**

You can use the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to estimate the amount of tax relief a parent gets.

You should have received these charts with this workbook. If not, please call the Department of Justice Canada at 1-888-373-2222, or (613) 946-2222 in the National Capital Region, to request a copy.

Note: If you have educational expenses to consider, you will have to use Option 2.

There are specific rules about who is eligible to claim a deduction for child-care expenses, how much can be claimed and which expenses qualify. You may wish to refer to the *Income Tax Guide* for more information.

Follow the instructions on the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to get the figures you need to complete the calculations below.

Father		Mother	
Amount of tax relief for child-care expenses	a) _____	Amount of tax relief for child-care expenses	a) _____
Amount of tax relief for medical expenses	+ b) _____	Amount of tax relief for medical expenses	+ b) _____
Total tax relief (add two amounts)	= c) _____	Total tax relief (add two amounts)	= c) _____

Total amount of tax relief		
_____	+	_____
line C (father)		line C (mother)
	=	_____
		line 31
		(Copy to line 31)

OR

Option 2

Fill out income tax forms

The most accurate way to find out the amount of tax relief is to complete an income tax return for each parent who has child-related expenses.

In some families, only one parent will have amounts to write on lines 214, 324 or 332 of the federal income tax return. In other families, both parents will have amounts to write in.

There are specific rules about who is eligible to claim a deduction for child-care expenses. You may wish to refer to the *Income Tax Guide* for more information.

Follow these steps:

Step 1

Use a blank income tax return to simulate two situations. (These forms are for your use only; you do not need to submit them to Revenue Canada.) Complete the first tax return with the appropriate amounts written on lines 214, 324 and 332 to calculate the tax that would be owing. Copy this amount onto line a) in the box on the next page. You may need to fill in only one line or you may have special expenses to include on two or all three lines.

Step 2

Now, do the income tax return again leaving lines 214, 324 and 332 blank. Calculate the tax that would be owing. Copy this amount onto line b) in the box on the next page.

Step 3

Now, you need to compare the two tax amounts. Subtract the amount of tax owing when special expenses have been included in the tax return from the amount of tax owing when no special expenses were taken into account. The difference is the amount of that parent's tax relief.

If the other parent can claim a deduction for any of the same special expenses, follow steps 1, 2 and 3 for that parent, too: complete a draft return and include any special expenses on lines 214, 324 and 332 and then do it again leaving lines 214, 324 and 332 blank.

Father**Mother**

Tax owing when lines
214, 324 and 332 are blank a) _____

Tax owing when
lines 214, 324 and 332
are filled in - b) _____

Total tax relief = c) _____

Tax owing when lines
214, 324 and 332 are blank a) _____

Tax owing when
lines 214, 324 and 332
are filled in - b) _____

Total tax relief = c) _____

Total amount of tax relief

$$\frac{\text{line C (father)}}{\text{line C (father)}} + \frac{\text{line C (mother)}}{\text{line C (mother)}} = \frac{\text{line 31}}{\text{(Copy to line 31)}}$$

Line 32

Add line 30 and line 31 to get the total amount received to help pay for the special expenses listed in Part A. **Write the total on line 32.**

To calculate the total amount received to help pay for special expenses

$$\frac{\$ 1,240.00}{\text{line 30}} + \frac{0}{\text{line 31}} = \frac{\$ 1,240.00}{\text{line 32}} \quad \text{(Copy to line 32)}$$

Line 33

Line 26 minus line 32 gives you the total amount of special expenses that the parents have to share. **Write this amount on line 33.**

To calculate the total amount of special expenses that the parents have to share

$$\frac{\$ 3,380.00}{\text{line 26}} - \frac{\$ 1,240.00}{\text{line 32}} = \frac{\$ 2,140.00}{\text{line 33}} \quad \text{(Copy to line 33)}$$

Part C or Part D

Income of each parent and the portion of the special expenses each parent should pay

Part C or Part D helps you to calculate the income of each parent and the portion of the special expenses that each parent should pay. If you do not pay spousal support to nor receive spousal support from the other parent, you should be completing Part C of this form. Use Part D when one parent pays spousal support to the other parent so that the amount of spousal support is reflected in the calculation of annual income. In Part D, use a separate column for each parent.

Line 34A

Write the paying parent's annual income from Form 1, line 18 on **line 34A**.

Line 34B

You will now need to complete Form 1 for the receiving parent. Write the receiving parent's annual income from Form 1, line 18 on **line 34B**.

Note: If you do not pay spousal support to or receive spousal support from the other parent, you should be completing Part C of this form. Lines 35 to 38 are not necessary for the calculations in Part C. Please skip to the explanation for line 39 if you are completing Part C.

Line 35 (Part D)

Write the amount of spousal support that the parent receives from the other parent. In many cases, the amount of spousal support received will be in the Receiving Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support received will be in the Paying Parent column. Whatever your situation, the amount of spousal support received should appear in only one of the two columns for line 35.

Line 36 (Part D)

Add lines 34 and 35 in each column. **Write the totals on line 36.**

To calculate the effect of receiving spousal support on income		
Paying Parent		
_____	+	_____
line 34A		line 35A
		= _____
		line 36A
		(Copy to line 36A)
Receiving Parent		
_____	+	_____
line 34B		line 35B
		= _____
		line 36B
		(Copy to line 36B)

Line 37 (Part D)

Write the amount of spousal support that the parent pays or is going to pay to the other parent. In almost all cases, the amount of spousal support paid will be in the Paying Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support paid will be in the Receiving Parent column. Whatever your situation, the amount of spousal support paid should appear in only one of the two columns for line 37. Once you have filled in a figure on line 37, go back and check that you only have a number in one column on line 35 and the same number in the other column on line 37.

Line 38 (Part D)

Subtract line 37 from line 36 to get the annual income of each parent to use to calculate each parent's share of special expenses.

To calculate each parent's annual income for special expenses		
Paying Parent		
_____	-	_____
line 36A		line 37A
		= _____
		line 38A
		(Copy to line 38A)
Receiving Parent		
_____	-	_____
line 36B		line 37B
		= _____
		line 38B
		(Copy to line 38B)

Line 39

For people completing **Part C**, add lines 34A and 34B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
<u>\$ 115,000.00</u>	+	<u>\$ 50,000.00</u> = <u>\$ 165,000.00</u>
line 34A		line 34B line 39
		(Copy to line 39)

For people completing **Part D**, add lines 38A and 38B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
<u> </u>	+	<u> </u> = <u> </u>
line 38A		line 38B line 39
		(Copy to line 39)

Line 40

For people completing **Part C**, divide line 34A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
<u>\$ 115,000.00</u> ÷ <u>\$ 165,000.00</u>		= <u> .70 </u>
line 34A (Part C)	line 39	line 40
		(Copy to line 40)

For people completing **Part D**, divide line 38A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
<u> </u> ÷ <u> </u>		= <u> </u>
line 38A (Part D)	line 39	line 40
		(Copy to line 40)

The purpose of this calculation is to find out what part of the total net annual income of both parents is earned by the paying parent. The number you will get when you divide the paying parent's income by the total income of both parents will usually be a number with a decimal, such as 0.66. Make sure you divide the smaller number by the larger number.

(Note: When the receiving parent has no income on line 34B in Part C, the result of the calculation will be '1' for the paying parent.)

Line 41

To calculate the **amount** of the paying parent's share of special expenses, multiply line 40 by the actual cost of special expenses on line 33. Please make sure that the figure on line 41 is a dollar amount, not a proportion, to avoid problems enforcing the final child support order.

To calculate the paying parent's share of special expenses			
.70	x	\$ 2,140.00	= \$ 1,498.00
line 40		line 33	line 41 (Copy to line 41)

Line 42

The paying parent may be paying some special expenses directly. For instance, the paying parent may give an orthodontist a series of postdated cheques to cover orthodontic work on a child for a year or pay tuition directly to a university. When a paying parent is paying some special expenses directly, then the total amounts paid can be subtracted from the amount he or she has to pay the receiving parent for special expenses. Remember that the paying parent may receive tax relief for paying some special expenses. Add up the amounts for special expenses that the paying parent pays directly. Put that figure on the first line in the box below. To find out the amount of tax relief the paying parent gets for expenses paid directly, go back and do the calculations for line 31. Write the figure you get from these calculations on the second line in the box below and subtract it from the first figure.

**To calculate the real (net) cost of special expenses
paid directly by the paying parent**

	-		=	
Special expenses paid directly by the paying parent		Paying parent's tax relief (follow instructions for line 31)		line 42 (Copy to line 42)

Line 43

Line 41 minus line 42 gives you the annual amount of special expenses that the paying parent will pay.

**To calculate paying parent's share
of special expenses**

	-		=	
line 41		line 42		line 43 (Copy to line 43)

Line 44

Divide line 43 by 12 to find out how much the paying parent will pay each month to the receiving parent to share the costs of their children's special expenses.

**To calculate the total monthly amount
the paying parent will pay**

<u>\$ 1,498.00</u>	÷ 12 =	<u>\$ 124.83</u>	
line 43		line 44 (Copy to line 44)	

Copy the amount from line 44 onto line 2b on Worksheet A, page 31.

Form 3A: To establish the household standard of living — FATHER's household

Please refer to Line-by-line Help, starting on page 81, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

INCOME OF HOUSEHOLD MEMBERS TO COMPARE STANDARDS OF LIVING

	Father <u>Jacques</u>	Other Household Member (if applicable) <u>Hélène</u>	Other Household Member (if applicable)
Annual income (from Form 1, line 18)	47. <u>\$115,000.00</u>	47. <u>\$23,000.00</u>	47. _____
Amount of spousal support, if any, received by the father from the mother if deducted on Form 1, line 3	48. _____		
Federal taxes payable	49. <u>\$29,028.86</u>	49. <u>\$5,404.00</u>	49. _____
Provincial taxes payable	50. <u>\$13,787.50</u>	50. <u>\$2,562.20</u>	50. _____
Total federal and provincial taxes payable (add lines 49 and 50)	51. <u>\$42,816.36</u>	51. <u>\$7,966.20</u>	51. _____
Annual income to compare standards of living (line 47 plus line 48 minus line 51)	52. <u>\$72,183.64</u>	52. <u>\$15,033.80</u>	52. _____

Adjustments to annual income to compare standards of living

Deductions from income			
Annual amount that causes undue hardship (father)	53. <u>\$4,800.00</u>		
Annual amount of child support, if any, that would be payable by the father to the mother according to the child support tables	54. <u>\$27,168.00</u>		
Annual amount of support paid by the father or other household member(s) under a court order or written separation agreement	55. _____	55. _____	55. _____
Total deductions For father , add lines 53, 54 and 55 For other household member(s) , copy amount on line 55 to line 56	56. <u>\$31,968.00</u>	56. _____	56. _____

Additions to income	Father	Other Household Member (if applicable)	Other Household Member (if applicable)
Annual amount of child support, if any, that would be received by the father from the mother according to the child support tables	<u>Jacques</u>	<u>Hélène</u>	
57. _____			
Annual amount of child support, if any, received by father or other household member(s) under a court order or written separation agreement for any child			
58. _____		58. <u>\$ 12,000.00</u>	58. _____
Total additions For father , add lines 57 and 58 For other household member(s) , copy amount on line 58 to line 59	59. _____	59. <u>\$ 12,000.00</u>	59. _____

FATHER'S HOUSEHOLD INCOME RATIO			
Adjusted annual income to compare standards of living (line 52 minus line 56 plus line 59)	60 A. <u>\$ 40,215.64</u>	B. <u>\$ 27,033.80</u>	C. _____
Total annual income for all members of the father's household (add lines 60A, B and C)	61. <u>\$ 67,249.44</u>		
Low-income measures amount for father's household	62. <u>\$ 20,764.00</u>		
Father's household income ratio (divide line 61 by line 62)	63. <u>3.2</u>		
(Copy this amount onto line 9 on Worksheet A, page 31)			

Form 3B: To establish the household standard of living — MOTHER's household

Please refer to Line-by-line Help, starting on page 81, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

INCOME OF HOUSEHOLD MEMBERS TO COMPARE STANDARDS OF LIVING

	Mother <u>Jeanne</u>	Other Household Member (if applicable)	Other Household Member (if applicable)
Annual income (from Form 1, line 18)	47. <u>\$50,000.00</u>	47. _____	47. _____
Amount of spousal support, if any, received by the mother from the father if deducted on Form 1, line 3	48. _____		
Federal taxes payable	49. <u>\$8,206.50</u>	49. _____	49. _____
Provincial taxes payable	50. <u>\$5,479.67</u>	50. _____	50. _____
Total federal and provincial taxes payable (add lines 49 and 50)	51. <u>\$13,686.17</u>	51. _____	51. _____
Annual income to compare standards of living (line 47 plus line 48 minus line 51)	52. <u>\$36,313.83</u>	52. _____	52. _____

Adjustments to annual income to compare standards of living

Deductions from income

Annual amount that causes undue hardship (mother)	53. _____		
Annual amount of child support, if any, that would be payable by the mother to the father according to the child support tables	54. _____		
Annual amount of support paid by the mother or other household member(s) under a court order or written separation agreement	55. _____	55. _____	55. _____
Total deductions For mother , add lines 53, 54 and 55 For other household member(s) , copy amount on line 55 to line 56	56. _____	*56. _____	56. _____

Additions to income	Mother	Other Household Member (if applicable)	Other Household Member (if applicable)
Annual amount of child support, if any, that would be received by the mother from the father according to the child support tables	57. <u>\$ 27,168.00</u>		
Annual amount of child support, if any, received by mother or other household member(s) under a court order or written separation agreement for any child	58. _____	58. _____	58. _____
Total additions For mother , add lines 57 and 58 For other household member(s) , copy amount on line 58 to line 59	59. <u>\$ 27,168.00</u>	59. _____	59. _____

MOTHER'S HOUSEHOLD INCOME RATIO

Adjusted annual income to compare standards of living
(line 52 minus line 56 plus line 59)

60 A \$ 63,481.83

B. _____

C. _____

Total annual income for all members of the **mother's** household
(add lines 60A, B and C)

61. \$ 63,481.83

Low-income measures amount for **mother's** household

62. \$ 23,879.00

Mother's household income ratio
(divide line 61 by line 62)

63. 2.7

(Copy this amount to line 4
on Worksheet A, page 31)

Line-by-line Help for forms 3A and 3B

Form 3A To establish the household standard of living — father's household

Form 3B To establish the household standard of living — mother's household

There are three sections to complete for this form.

1. Calculate income of household income-earning members to compare standards of living

Line 47

You need to complete Form 1 for every income-earning member of the household. Write the amount from Form 1, line 18, for each income-earning person **on line 47**.

Line 48

Write the amount of spousal support that one parent is receiving from the other parent, if any, **on line 48**. You will find this number on Form 1, line 3.

Line 49

When a person's latest federal income tax return is an accurate and up-to-date report on current income, deductions and credits, write the amount of federal taxes payable from line 420 of the federal income tax return **on line 49**.

When a person's income, deductions or credits have changed since the last tax return was filed, you will have to calculate the amount of federal taxes payable by filling in the up-to-date income, deductions and credit amounts on a federal income tax return. (You do not need to send this income tax return to anyone. It is just to help you with these calculations.) This will allow you to calculate the amount to write on lines 49 and 50. Use pay stubs or other income records to update the income amount to use for the tax return. Page 23 has more information on what to do when income has changed since the last tax return was filed. When you have completed this updated income tax return, write the amount appearing on line 420 of the return **on line 49**.

Note: The figure on line 420 of the federal income tax return does not apply to Quebec residents. Refer to the *General Income Tax Guide* for information on how to calculate actual federal taxes payable. For example, consider how the Quebec abatement will affect federal taxes.

Line 50

Write the amount of provincial taxes payable from line 428 of the federal income tax return on **line 50**. **Note:** The figure on line 428 of the federal income tax return does not apply to most Quebec residents. Refer to the Quebec income tax return (and, if applicable, line 428 on the federal income tax return) to calculate actual provincial taxes payable. Please review the notes for line 49 about using the most up-to-date income information to calculate the amount of provincial tax payable.

Line 51

Add lines 49 and 50. **Write the total on line 51.**

To calculate total taxes payable by the father (Form 3A)

$$\begin{array}{rcccl} \underline{\$ 29,028.86} & + & \underline{\$ 13,787.50} & = & \underline{\$ 42,816.36} \\ \text{line 49} & & \text{line 50} & & \text{line 51} \\ & & & & \text{(Copy to line 51)} \end{array}$$

To calculate total taxes payable by the mother (Form 3B)

$$\begin{array}{rcccl} \underline{\$ 8,206.50} & + & \underline{\$ 5,479.67} & = & \underline{\$ 13,686.17} \\ \text{line 49} & & \text{line 50} & & \text{line 51} \\ & & & & \text{(Copy to line 51)} \end{array}$$

Line 52

Add lines 47 and 48 and subtract line 51. **Write the total on line 52.**

**To calculate father's annual income
to compare standards of living (Form 3A)**

$$\begin{array}{rcccl} \underline{\$ 115,000.00} & + & \underline{0} & - & \underline{\$ 42,816.36} & = & \underline{\$ 72,183.64} \\ \text{line 47} & & \text{line 48} & & \text{line 51} & & \text{line 52} \\ & & & & & & \text{(Copy to line 52)} \end{array}$$

**To calculate mother's annual income
to compare standards of living (Form 3B)**

$$\begin{array}{rcccl} \underline{\$ 50,000.00} & + & \underline{0} & - & \underline{\$ 13,686.17} & = & \underline{\$ 36,313.83} \\ \text{line 47} & & \text{line 48} & & \text{line 51} & & \text{line 52} \\ & & & & & & \text{(Copy to line 52)} \end{array}$$

2. Adjustments to annual income to compare standards of living

Deductions from income

Line 53

Line 53 applies only to a parent who is claiming undue hardship. **Note:** In some situations, both parents could have an amount on line 53 if they both claim undue hardship.

First, figure out the amount that represents the circumstances that cause the parent or the children to suffer undue hardship.

Below is a list of some of the circumstances that might cause undue hardship. Read through the list and identify any that apply in this situation. Please note that there may be other circumstances not listed here that could also be considered to cause undue hardship.

- ◆ The parent has to pay off unusually high debts that were reasonably incurred to support the family prior to separation.
- ◆ The parent has to pay unusually high debts to earn a living.
- ◆ The parent has unusually high expenses for exercising access to a child.
- ◆ The parent has a legal duty under a court order, or in a separation agreement to support another person.
- ◆ The parent has a legal duty to support a child who is not a child of the marriage but is under the age of majority, or is over the age of majority and unable to support himself or herself because of an illness, disability or other cause (such as continuing schooling).
- ◆ The parent has a legal duty to support a person unable to support himself or herself because of an illness or disability (for example, a new spouse who cannot work because of a disability).

Refer to Step 8 on page 29 to find out more about how judges deal with claims of undue hardship. Please note that if a parent claims that supporting a second family causes undue hardship, there is no amount to write on line 53. The costs for this second family are taken into account in the low-income measures amount that will be included on line 62.

Now, figure out how much these circumstances cost each year. For example, it may cost a parent \$10,000 each year to see the children because they live far away. **Write the appropriate amount on line 53.**

Line 54

This is the basic amount that the father (Form 3A) or mother (Form 3B) would pay according to the child support table if the claim for undue hardship were not made. For the purposes of line 54, this amount must be changed from a monthly amount to an annual amount. You will find the monthly amount for whichever parent is the paying parent on line ^{2a} on Worksheet A (page 31). If the child support table is not used, you can agree with the other parent on an amount or ask a judge to set one for you. Write the amount on the first line in the box below.

To calculate annual child support amount		
\$ 2,264.00	x 12 =	\$ 27,168.00
monthly amount		line 54 (Copy to line 54)

Note: Line 54 does not apply to any household members other than the parent.

Line 55

Line 55 represents the total amount that a parent or other household member(s) pays for support under a court order or written separation agreement. This amount could include child support, spousal support or another kind of support.

Do not write any amount on line 55 if line 53 already includes this support, or if the amount of support includes child support payable for a child for whom the amount on line 54 is calculated.

Line 56

For the parent, add lines 53, 54 and 55. **Write the result on line 56.** For other household member(s), **copy the amount from line 55 onto line 56.**

To calculate the total amount of father's deductions (Form 3A)

$$\begin{array}{rccccccc} \$4,800.00 & + & \$27,168.00 & + & 0 & = & \$31,968.00 \\ \text{line 53} & & \text{line 54} & & \text{line 55} & & \text{line 56} \\ & & & & & & \text{(Copy to line 56)} \end{array}$$

To calculate the total amount of mother's deductions (Form 3B)

$$\begin{array}{rccccccc} \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & + & \underline{\hspace{2cm}} & = & \underline{\hspace{2cm}} \\ \text{line 53} & & \text{line 54} & & \text{line 55} & & \text{line 56} \\ & & & & & & \text{(Copy to line 56)} \end{array}$$

Additions to income**Line 57**

This is the amount that the father (Form 3A) or mother (Form 3B) would receive according to the applicable child support table if the claim for undue hardship were not made. For the purposes of line 57, this amount must be changed from a monthly amount to an annual amount. You will find the monthly amount on line 2c on Worksheet A (page 31). If the child support table is not used, you can agree on an amount with the other parent or ask a judge to set one for you.

Note: If you wrote an amount on line 54 for the father or the mother, you should not write an amount on line 57 on that same parent's form. The amount should appear on line 57 of the form for the other parent.

To calculate annual child support amount

$$\begin{array}{rcl} \underline{\$2,264.00} & \times 12 = & \underline{\$27,168.00} \\ \text{monthly amount} & & \text{line 57} \\ & & \text{(Copy to line 57)} \end{array}$$

Line 58

Write the full amount that the parent or other household member(s) receives for child support under a court order or a written separation agreement. Do not write an amount for any children who are included in the amount on line 57.

Line 59

For the parent, add lines 57 and 58. **Write the result on line 59.** For the other household member(s), **copy the amount from line 58 to line 59.**

To calculate total additions to father's income (Form 3A)

$$\frac{\text{line 57}}{\text{line 57}} + \frac{\text{line 58}}{\text{line 58}} = \frac{\text{line 59}}{\text{line 59}}$$

(Copy to line 59)

To calculate total additions to mother's income (Form 3B)

$$\frac{\$27,168.00}{\text{line 57}} + \frac{0}{\text{line 58}} = \frac{\$27,168.00}{\text{line 59}}$$

(Copy to line 59)

3. Calculate the household income ratio**Line 60**

To calculate the adjusted annual income to compare standards of living, subtract line 56 from line 52 and add line 59. **Write the result on line 60.**

To calculate father's adjusted annual income (Form 3A)

$$\frac{\$72,183.64}{\text{line 52}} - \frac{\$31,968.00}{\text{line 56}} + \frac{0}{\text{line 59}} = \frac{\$40,215.64}{\text{line 60}}$$

(Copy to line 60)

To calculate mother's adjusted annual income (Form 3B)

$$\frac{\$36,313.83}{\text{line 52}} - \frac{0}{\text{line 56}} + \frac{\$27,168.00}{\text{line 59}} = \frac{\$63,481.83}{\text{line 60}}$$

(Copy to line 60)

Line 61

Add the amounts on line 60 for each member of the household and **write the result on line 61**.

To calculate father's household income (Form 3A)

$$\frac{\$40,215.64}{\text{line 60A}} + \frac{\$27,034.00}{\text{line 60B}} + \frac{0}{\text{line 60C}} = \frac{\$67,249.44}{\text{line 61}}$$

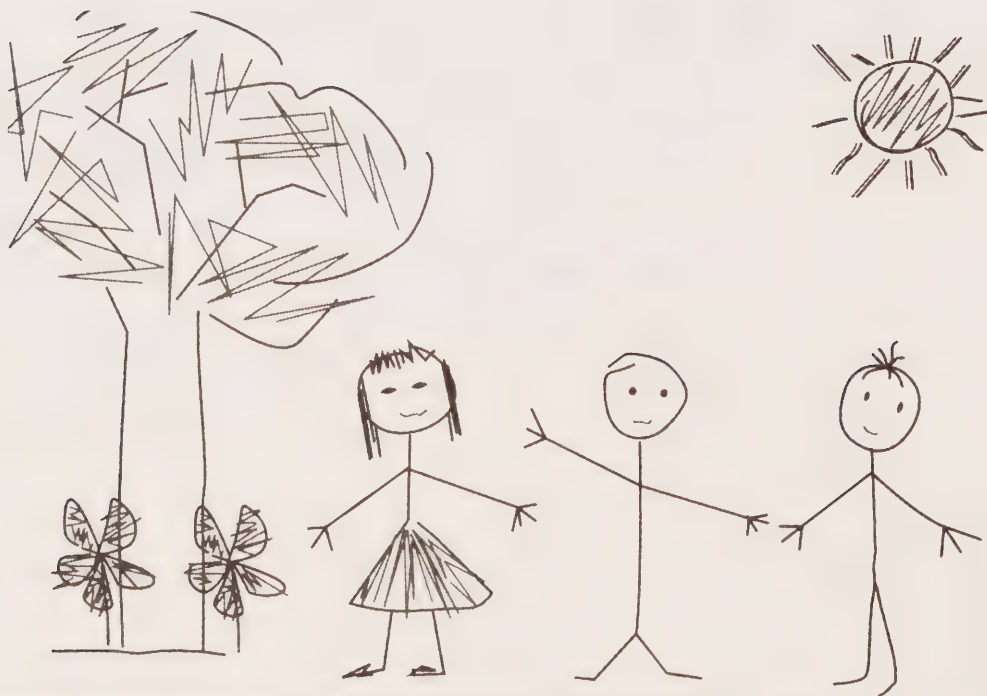
(Copy to line 61)

To calculate mother's household income (Form 3B)

$$\frac{\$63,481.83}{\text{line 60A}} + \frac{0}{\text{line 60B}} + \frac{0}{\text{line 60C}} = \frac{\$63,481.83}{\text{line 61}}$$

(Copy to line 61)

Line 61 reflects the total amount of adjusted annual income for all members of a household. Before proceeding to a comparison of standards of living, this amount must be considered in relation to the household size.



Line 62

Line 62 provides a way to recognize that a household with two adults costs more to run than a household with only one adult, and that a household with three children costs more to run than a household with only one child. The Guidelines provide a low-income measures chart (figures from Statistics Canada) that gives the minimum after-tax cost to run a household, according to the number of adults and children.

First, write down the total number of people in the two households in the box below.

Note: Count all adults and children who are in the household (See “Before you complete this form...” on page 71 to identify household members), even if they have no income.

Household size

(Write the *number* of household members)

Father's household:	<u>2</u>	Adults	<u>2</u>	Children
Mother's household:	<u>1</u>	Adults	<u>4</u>	Children

Find the appropriate line in the low-income measures chart on page 91 for the father's household size, and write the corresponding amount on **line 62 on Form 3A**.

For example, if the father's household has two adult members and two children, you would look under the heading “Four persons, 2 adults and 2 children” and write \$20,764 on line 62.

Now do the same for the mother's household (Form 3B). Find the appropriate line in the low-income measures chart for the mother's household size, and write the corresponding amount on **line 62**.

Line 63

Divide line 61 by line 62 for each parent's household. Write the answer on **line 63**.

To calculate father's household income ratio (Form 3A)

$$\frac{\$ 67,249.44}{\text{line 61}} \div \frac{\$ 20,764.00}{\text{line 62}} = \frac{3.2}{\text{line 63}}$$

(Copy to line 63)

To calculate mother's household income ratio (Form 3B)

$$\frac{\$ 63,481.83}{\text{line 61}} \div \frac{\$ 23,879.00}{\text{line 62}} = \frac{2.7}{\text{line 63}}$$

(Copy to line 63)

Copy the figure on line 63 for the father's household (Form 3A) onto line ③ on Worksheet A, page 31.

Copy the figure on line 63 for the mother's household (Form 3B) onto line ④ on Worksheet A, page 31.

The household with the smaller number on line 63 is the household with the lower standard of living. For example, if one household's standard of living is 1.33 and the other's is 1.55, the first household has the lower standard of living of the two.

If the parent claiming undue hardship lives in the household with the higher standard of living, the child support amount cannot be changed. If the parent claiming undue hardship lives in the household with the lower standard of living and the judge agrees that there is undue hardship, then he or she can change the amount of child support that would otherwise be payable under the Guidelines.

Low-income Measures

Household size	Low-income measures amount	Household size	Low-income measures amount
One person 1 adult	\$10,382	Two persons 2 adults 1 adult and 1 child	\$14,535 \$14,535
Three persons 3 adults 2 adults and 1 child 1 adult and 2 children	\$18,688 \$17,649 \$17,649	Four persons 4 adults 3 adults and 1 child 2 adults and 2 children 1 adult and 3 children	\$22,840 \$21,802 \$20,764 \$20,764
Five persons 5 adults 4 adults and 1 child 3 adults and 2 children 2 adults and 3 children 1 adult and 4 children	\$26,993 \$25,955 \$24,917 \$23,879 \$23,879	Six persons 6 adults 5 adults and 1 child 4 adults and 2 children 3 adults and 3 children 2 adults and 4 children 1 adult and 5 children	\$31,145 \$30,108 \$29,070 \$28,031 \$26,993 \$26,993
Seven persons 7 adults 6 adults and 1 child 5 adults and 2 children 4 adults and 3 children 3 adults and 4 children 2 adults and 5 children 1 adult and 6 children	\$34,261 \$33,222 \$32,184 \$31,146 \$30,108 \$29,070 \$29,070	Eight persons 8 adults 7 adults and 1 child 6 adults and 2 children 5 adults and 3 children 4 adults and 4 children 3 adults and 5 children 2 adults and 6 children 1 adult and 7 children	\$38,413 \$37,375 \$36,337 \$35,299 \$34,261 \$33,222 \$32,184 \$32,184

CASE #5

This case addresses the following issues:

- spousal support
- special expenses (tax deduction)

Facts:

Michèle Laurin and Tim Bernard were married in 1983. They have one child, Angela, who is 10 years of age. Michèle and Tim just separated. Michèle and Tim have joint custody of their child, but Angela's primary residence is with Tim. Both parents live in Ontario. Angela has muscular dystrophy and requires medical attention.

Michèle's gross income is \$110,000 yearly, including \$90,000 from employment and \$20,000 in child support that she receives for her 17-year-old child from a previous relationship, who is currently living with her. Tim has no employment income and stays at home to care for his daughter.

Angela has medical expenses of \$600 monthly.

Calculate the child support and net special expenses payable by Michèle, taking into account these additional facts:

- under subsection 3(1) of the Guidelines, Michèle will pay the table amount plus her prorated share of the special expenses under subsection 7(2)
- assume Tim will no longer be eligible for social assistance and that he will receive spousal support in the amount of \$24,000 yearly
- assume Michèle will receive the medical expenses credit and that the special expenses will be calculated accordingly under subsection 7(3)

Proposed Answers Using the *Complete Workbook* (see attached pages):

Michèle's income for the table amount: \$90,000

Tim's income: \$0

Michèle's income for the purposes of calculating her share of special expenses: \$66,000

Tim's income for the purposes of calculating his share of special expenses: \$24,000

Table amount to be paid by Michèle: \$706 monthly

Michèle's share of the special expenses: \$335 monthly

Total child support payable by Michèle: \$1,041 monthly

The following explanation refers to the attached pages. They were taken directly from the *Federal Child Support Guidelines: The Complete Workbook*, available from the Department of Justice Canada. This explanation is designed to help readers understand Case #5 and to show them how to use the workbook to determine an amount of child support.

Explanation:

Michèle's income was calculated by deducting the child support she receives for her son from a previous relationship from her total income. Tim's income, although shown as zero on the attached page 37 of the workbook, is actually \$24,000 for the purposes of calculating his share of the special expenses.

This amount represents the spousal support he receives from Michèle, which is in turn deducted from her income when calculating her share of the special expenses under section 3 of Schedule III. See the attached page 54 of the workbook for more details.

The monthly base child support award was calculated by taking the amount payable by someone at Michèle's income level of \$90,000 for one child according to the Ontario table.

The special expenses were calculated by taking into account the medical credit that Michèle will receive. The amount of the credit was obtained from the Medical Expenses Tax Relief Chart. This is further explained in the attached page 63 of the workbook.

Worksheet A

1 Write the amount of the paying parent's *annual income* from Form 1, line 18 here:

\$ 90,000.00

2 Write the *basic amount* of child support from the child support tables (or another amount if there are any children at or over the age of majority, or if the paying parent's income is more than \$150,000) here:

a) \$ 706.00

Write the amount the paying parent has to contribute to *special expenses* (Form 2A, line 44) here:

+ b) \$ 335.00

Add lines 2a and 2b to get the **estimated total amount of child support payable each month by the paying parent.**

= c) \$ 1,041.00

If claiming undue hardship (Step 8)

3 Write the income ratio for the father's household (Form 3A, line 63) here:

4 Write the income ratio for the mother's household (Form 3B, line 63) here:

5 Write which household has the lower income ratio (representing standard of living) here:

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Father – Tim

(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 24,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. _____

Spousal support received from the other parent and included in total income 3. \$ 24,000.00

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. \$ 24,000.00

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. 0

Annual income 18. 0

(Copy this amount to line 1 on Worksheet A, page 31)

Form 1: To calculate annual income for the Guidelines

Please refer to Line-by-line Help, starting on page 41, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

This form applies to Mother – Michèle

(father, mother, other household member)

When the parents agree on a parent's annual income for the Guidelines, write that amount on line 18. In that case, you do not have to fill out any other lines on this form.

TOTAL INCOME BEFORE ADJUSTMENTS

Total income

1. \$ 110,000.00

Adjustments to total income

Deductions from total income (make sure to use annual amounts)

Child support received and included in total income 2. \$ 20,000.00

Spousal support received from the other parent and included in total income 3. _____

Union, professional or other dues and employment expenses 4. _____

Social assistance received by the parent for other members of the household 5. _____

Excess portion of dividends from taxable Canadian corporations 6. _____

Actual business investment losses 7. _____

Carrying charges and interest expenses 8. _____

Prior-period earnings 9. _____

Sole proprietorship and partnership income 10. _____

Total deductions from income (add lines 2 to 10)

11. \$ 20,000.00

Additions to total income (make sure to use annual amounts)

Capital gains 12. _____

Payments by a self-employed person to a family member or someone else not at arm's length 13. _____

Capital cost allowance for real property 14. _____

Employee stock options 15. _____

Total additions to income (add lines 12 to 15)

16. _____

ANNUAL INCOME FOR THE GUIDELINES

Total income with adjustments (line 1 minus line 11 plus line 16) 17. \$ 90,000.00

Annual income 18. \$ 90,000.00

(Copy this amount to line 1 on Worksheet A, page 31)

Form 2A: To calculate the paying parent's share of special expenses for sole-custody arrangements

Please refer to Line-by-line Help, starting on page 59, when you complete this form. Line-by-line Help also contains calculations you need to do to fill in the lines below.

Part A

TOTAL ANNUAL AMOUNT SPENT ON SPECIAL EXPENSES BY BOTH PARENTS

For each child, write the total amount that both parents pay each year for any of the following expenses:

		<u>Angela</u> Child's Name	Child's Name	Child's Name	Child's Name
Child-care expenses (per year)	19A.	_____	B. _____	C. _____	D. _____
Medical and dental insurance premiums for the child (per year)	20A.	<u>\$ 7,200.00</u>	B. _____	C. _____	D. _____
Health-related expenses (per year)	21A.	_____	B. _____	C. _____	D. _____
Extraordinary expenses for primary and secondary education (per year)	22A.	_____	B. _____	C. _____	D. _____
Post-secondary education expenses (per year)	23A.	_____	B. _____	C. _____	D. _____
Extraordinary expenses for extracurricular activities (per year)	24A.	_____	B. _____	C. _____	D. _____
Total annual amount of special expenses spent on child (add lines 19 to 24 in each column)	25A.	<u>\$ 7,200.00</u>	B. _____	C. _____	D. _____
<div style="text-align: center;"> </div>					
Total annual amount spent on special expenses by both parents (add lines 25A, B, C and D)	26.	<u>\$ 7,200.00</u>			

Part B**TOTAL AMOUNT OF SPECIAL EXPENSES THAT THE PARENTS HAVE TO SHARE**

	<u>Angela</u> Child's Name	_____ Child's Name	_____ Child's Name	_____ Child's Name
Payments (per year) from sources other than the parents	27A. _____	B. _____	C. _____	D. _____
Amounts contributed (per year) by a child for special expenses	28A. _____	B. _____	C. _____	D. _____
Total amounts received for each child (add lines 27 and 28 in each column)	29A. _____	B. _____	C. _____	D. _____
Total amount received for all children (add lines 29A, B, C and D)				
	30. _____			
Total amount of income tax relief (per year) for both parents	31. <u>\$ 1,691.00</u>			
Total amount received to pay for the expenses listed in Part A (add lines 30 and 31)	32. <u>\$ 1,691.00</u>			
Total amount of special expenses that the parents have to share (line 26 minus line 32)	33. <u>\$ 5,509.00</u>			

Complete either Part C or Part D

Complete **Part C** if you do not pay spousal support to or receive spousal support from the other parent.
 Complete **Part D** if you pay spousal support to or receive spousal support from the other parent.

Part C

**PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
 NO SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT**

PAYING PARENT**RECEIVING PARENT**

Annual income (from Form 1, line 18) 34A. _____ B. _____

Note: no lines 35–38

Total annual income of both parents
 (add lines 34A and 34B)

39. _____

Paying parent's proportion of both parents' total
 annual income (divide line 34A by line 39 — the result
 will usually be in decimal form, for example, 0.66)

40. _____

Amount of paying parent's share of special
 expenses (multiply line 40 by line 33)

41. _____

Real (net) cost of all special expenses paid directly by
 paying parent

42. _____

Annual amount of special expenses payable to the
 receiving parent by the paying parent
 (line 41 minus line 42)

43. _____ per year

**Monthly amount of special expenses payable to the
 receiving parent by the paying parent
 (divide line 43 by 12)**

44. _____ per month

(Copy this amount to line 2b Worksheet A, page 31)

OR

Part D
PAYING PARENT'S SHARE OF SPECIAL EXPENSES IF
SPOUSAL SUPPORT IS BEING PAID TO THE OTHER PARENT

	PAYING PARENT	RECEIVING PARENT
Annual income (from Form 1, line 18)	34A. <u>\$ 90,000.00</u>	B. <u>0</u>
Spousal support received from the other parent	35A. <u>0</u>	B. <u>\$ 24,000.00</u>
Add lines 34 and 35 in each column	36A. <u>\$ 90,000.00</u>	B. <u>\$ 24,000.00</u>
Spousal support paid to the other parent	37A. <u>\$ 24,000.00</u>	B. _____
Annual income for purposes of sharing special expenses (line 36 minus line 37 in each column)	38A. <u>\$ 66,000.00</u>	B. <u>\$ 24,000.00</u>
Total annual income of both parents (add lines 38A and 38B)	39. <u>\$ 90,000.00</u>	
Paying parent's proportion of both parents' total annual income (divide line 38A by line 39 — the result will usually be in decimal form, for example, 0.66)	40. <u>.73</u>	
Amount of paying parent's share of special expenses (multiply line 40 by line 33)	41. <u>\$ 4,021.57</u>	
Real (net) cost of special expenses paid directly by paying parent (if any)	42. <u>0</u>	
Annual amount of special expenses payable to the receiving parent by the paying parent (line 41 minus line 42)	43. <u>\$ 4,021.57</u> per year	
Monthly amount of special expenses payable to the receiving parent by the paying parent (divide line 43 by 12)	44. <u>\$ 335.13</u> per month	

(Copy this amount to 2b Worksheet A, page 31)

Line-by-line Help for Form 2A

The law on special expenses recognizes that some children in some families have special expenses that are not covered by the amount of child support set in the child support tables. The law instructs a judge to take the following into account:

1. the necessity of the expense in relation to the child's best interests; and
2. the reasonableness of the expense, considering the means of the parents and of the child, and the family's spending pattern before the marriage ended.

This form enables parents to review the children's special expenses and then to decide how much each parent should contribute to them. As a general rule, each parent shares in the expenses in proportion to his or her income, although parents may agree on a different way of dividing the costs. When the parents cannot agree, either parent may ask a judge to decide for them.

Part A

Total annual amount spent on special expenses by both parents

The purpose of Part A is to calculate the total annual amount spent on special expenses by both parents in sole-custody arrangements. In this part, you add together all the special expenses for each child and then total the special expenses for all children.

For lines 19–25, use a separate column — A, B, C or D — for each child. When there are more than four children, you will need to photocopy this form before you complete it.

Line 19

Only certain child-care expenses are considered special expenses under the Guidelines. Include all child-care expenses that arise because of the receiving parent's job, illness, disability, or training or education for employment. Other types of child-care expenses are not considered eligible special expenses under the Guidelines. **Write only eligible child-care expenses on line 19.**

Line 20

When a parent pays into a medical or dental insurance plan for a child's benefit, then the portion of the parent's contribution to the plan on behalf of the child is an eligible special expense. **Write the portion of the parent's contribution to the plan made for the child on line 20.** When both parents pay into plans, add the contributions of both parents together and **write the total on line 20.**

Line 21

Some children require health care that is paid for by a parent and not by a provincial or territorial public health plan or private insurance. When this health care costs more than \$100 per year per illness or health event, after deducting any amount received from an insurance plan, it may be considered a special expense. Health-care costs that might be special expenses include orthodontic treatment, speech therapy, prescription drugs, glasses, contact lenses, hearing aids, physiotherapy, occupational therapy and professional counselling provided by a psychologist, social worker or psychiatrist. **Write the total amount of health-related special expenses paid by either parent on line 21.**

Line 22

The law says that special expenses may include extraordinary expenses for primary or secondary school and any other educational programs that meet a child's particular needs. **Write the amount of these extraordinary expenses paid by either parent on line 22.**

Line 23

Write any amounts paid by either parent for a child's post-secondary education on **line 23.**

Line 24

Write the amounts paid by either parent for any extraordinary expenses for extracurricular activities on **line 24.**

Line 25

Add lines 19, 20, 21, 22, 23 and 24 for each child. **Write the totals on line 25.**

Line 26

Add lines 25A, B, C and D to get the total amount spent by both parents on special expenses for all their children.

To calculate the total amount spent on special expenses for all children

$$\frac{\$ 7,200.00}{\text{line 25A}} + \frac{0}{\text{line 25B}} + \frac{0}{\text{line 25C}} + \frac{0}{\text{line 25D}} = \frac{\$ 7,200.00}{\text{line 26}} \\ \text{(Copy to line 26)}$$

Part B

Total amount of special expenses that the parents have to share

The purpose of Part B is to calculate the total amount of special expenses that the parents have to share. In this part, you subtract from the total of special expenses on line 26 any amounts that either parent receives to help pay for the expenses.

For lines 27–29, use a separate column for each child.

Line 27

A parent or child may receive a contribution towards a special expense. For instance, a service organization might pay part of the costs of a child's hearing aid or a post-secondary school might offer a child a scholarship to help to pay tuition costs. **Write all the amounts the parents or children received or are entitled to receive for special expenses on line 27.**

Line 28

Sometimes a child may pay part of a special expense. For example, a child may use money from a part-time job to help pay university tuition. **Write all the amounts that a child contributes toward his or her special expenses on line 28.**

Line 29

Add lines 27 and 28 for each child. **Write the totals on line 29.**

Line 30

Add lines 29A, B, C and D to get a total amount received for special expenses.

To calculate the total amount received for special expenses for all children					
_____	+	_____	+	_____	+
line 29A		line 29B		line 29C	
				line 29D	=
					line 30
					(Copy to line 30)

Line 31

Tax rules allow a taxpayer to deduct certain child-related expenses from income. This has the effect of reducing the amount of income tax the person has to pay. So, the parent who gets tax relief for a child-related expense saves money. You will need to subtract the amount of this tax relief when you calculate the total cost of special expenses.

There are three categories of child-related expenses that qualify for tax relief.

1. Child-care expenses (line 214, federal income tax return)
2. Educational expenses that a child transfers to a parent (line 324, federal income tax return)
3. Medical expenses (line 332, federal income tax return)

You need to estimate the amount of tax relief each parent gets and write this amount on line 31. There are two ways to calculate the amount of tax relief a parent receives or is entitled to receive for child-related expenses. Only do this calculation when a parent is claiming or intends to claim the expense on his or her income tax return.

Option 1

Use the charts

You can use the **Child-care Expenses Tax Relief** and **Medical Expenses Tax Relief** charts to estimate the amount of tax relief a parent gets.

You should have received these charts with this workbook. If not, please call the Department of Justice Canada at 1-888-373-2222, or (613) 946-2222 in the National Capital Region, to request a copy.

Note: If you have educational expenses to consider, you will have to use Option 2.

There are specific rules about who is eligible to claim a deduction for child-care expenses, how much can be claimed and which expenses qualify. You may wish to refer to the *Income Tax Guide* for more information.

Follow the instructions on the Child-care Expenses Tax Relief and Medical Expenses Tax Relief charts to get the figures you need to complete the calculations below.

Father		Mother	
Amount of tax relief for child-care expenses	a) _____	Amount of tax relief for child-care expenses	a) <u>0</u>
Amount of tax relief for medical expenses	+ b) _____	Amount of tax relief for medical expenses	+ b) <u>\$ 1,691.00</u>
Total tax relief (add two amounts)	= c) _____	Total tax relief (add two amounts)	= c) <u>\$ 1,691.00</u>

Total amount of tax relief			
<u>0</u>	+	<u>\$ 1,691.00</u>	= <u>\$ 1,691.00</u>
line C (father)		line C (mother)	line 31 (Copy to line 31)

OR

Option 2

Fill out income tax forms

The most accurate way to find out the amount of tax relief is to complete an income tax return for each parent who has child-related expenses.

In some families, only one parent will have amounts to write on lines 214, 324 or 332 of the federal income tax return. In other families, both parents will have amounts to write in.

There are specific rules about who is eligible to claim a deduction for child-care expenses. You may wish to refer to the *Income Tax Guide* for more information.

Follow these steps:

Step 1

Use a blank income tax return to simulate two situations. (These forms are for your use only; you do not need to submit them to Revenue Canada.) Complete the first tax return with the appropriate amounts written on lines 214, 324 and 332 to calculate the tax that would be owing. Copy this amount onto line a) in the box on the next page. You may need to fill in only one line or you may have special expenses to include on two or all three lines.

Step 2

Now, do the income tax return again leaving lines 214, 324 and 332 blank. Calculate the tax that would be owing. Copy this amount onto line b) in the box on the next page.

Step 3

Now, you need to compare the two tax amounts. Subtract the amount of tax owing when special expenses have been included in the tax return from the amount of tax owing when no special expenses were taken into account. The difference is the amount of that parent's tax relief.

If the other parent can claim a deduction for any of the same special expenses, follow steps 1, 2 and 3 for that parent, too: complete a draft return and include any special expenses on lines 214, 324 and 332 and then do it again leaving lines 214, 324 and 332 blank.

Father		Mother	
Tax owing when lines 214, 324 and 332 are blank	a) _____	Tax owing when lines 214, 324 and 332 are blank	a) _____
Tax owing when lines 214, 324 and 332 are filled in	- b) _____	Tax owing when lines 214, 324 and 332 are filled in	- b) _____
Total tax relief	= c) _____	Total tax relief	= c) _____

Total amount of tax relief			
_____	+	_____	= _____
line C (father)		line C (mother)	line 31
			(Copy to line 31)

Line 32

Add line 30 and line 31 to get the total amount received to help pay for the special expenses listed in Part A. **Write the total on line 32.**

To calculate the total amount received to help pay for special expenses			
_____	+	_____	= _____
line 30		line 31	line 32
			(Copy to line 32)

Line 33

Line 26 minus line 32 gives you the total amount of special expenses that the parents have to share. **Write this amount on line 33.**

To calculate the total amount of special expenses that the parents have to share			
\$ 7,200.00	-	\$ 1,691.00	= \$ 5,509.00
line 26		line 32	line 33
			(Copy to line 33)

Part C or Part D

Income of each parent and the portion of
the special expenses each parent should pay

Part C or Part D helps you to calculate the income of each parent and the portion of the special expenses that each parent should pay. If you do not pay spousal support to nor receive spousal support from the other parent, you should be completing Part C of this form. Use Part D when one parent pays spousal support to the other parent so that the amount of spousal support is reflected in the calculation of annual income. In Part D, use a separate column for each parent.

Line 34A

Write the paying parent's annual income from Form 1, line 18 on **line 34A**.

Line 34B

You will now need to complete Form 1 for the receiving parent. Write the receiving parent's annual income from Form 1, line 18 on **line 34B**.

Note: If you do not pay spousal support to or receive spousal support from the other parent, you should be completing Part C of this form. Lines 35 to 38 are not necessary for the calculations in Part C. Please skip to the explanation for line 39 if you are completing Part C.

Line 35 (Part D)

Write the amount of spousal support that the parent receives from the other parent. In many cases, the amount of spousal support received will be in the Receiving Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support received will be in the Paying Parent column. Whatever your situation, the amount of spousal support received should appear in only one of the two columns for line 35.

Line 36 (Part D)

Add lines 34 and 35 in each column. **Write the totals on line 36.**

To calculate the effect of receiving spousal support on income		
Paying Parent		
$\frac{\$ 90,000.00}{\text{line 34A}}$	$+$	$\frac{0}{\text{line 35A}} = \frac{\$ 90,000.00}{\text{line 36A}}$
		(Copy to line 36A)
Receiving Parent		
$\frac{0}{\text{line 34B}}$	$+$	$\frac{\$ 24,000.00}{\text{line 35B}} = \frac{\$ 24,000.00}{\text{line 36B}}$
		(Copy to line 36B)

Line 37 (Part D)

Write the amount of spousal support that the parent pays or is going to pay to the other parent. In almost all cases, the amount of spousal support paid will be in the Paying Parent column. However, sometimes the parent who has custody of the children, and receives child support for them, pays spousal support to the other parent. In that case only, the amount of spousal support paid will be in the Receiving Parent column. Whatever your situation, the amount of spousal support paid should appear in only one of the two columns for line 37. Once you have filled in a figure on line 37, go back and check that you only have a number in one column on line 35 and the same number in the other column on line 37.

Line 38 (Part D)

Subtract line 37 from line 36 to get the annual income of each parent to use to calculate each parent's share of special expenses.

To calculate each parent's annual income for special expenses		
Paying Parent		
$\frac{\$ 90,000.00}{\text{line 36A}}$	$-$	$\frac{\$ 24,000.00}{\text{line 37A}} = \frac{\$ 66,000.00}{\text{line 38A}}$
		(Copy to line 38A)
Receiving Parent		
$\frac{\$ 24,000.00}{\text{line 36B}}$	$-$	$\frac{0}{\text{line 37B}} = \frac{\$ 24,000.00}{\text{line 38B}}$
		(Copy to line 38B)

Line 39

For people completing **Part C**, add lines 34A and 34B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
_____	+ _____	= _____
line 34A	line 34B	line 39
<i>(Copy to line 39)</i>		

For people completing **Part D**, add lines 38A and 38B. **Write the total on line 39.**

To calculate the combined annual income of the parents		
<u>\$ 66,000.00</u>	+ <u>\$ 24,000.00</u>	= <u>\$ 90,000.00</u>
line 38A	line 38B	line 39
<i>(Copy to line 39)</i>		

Line 40

For people completing **Part C**, divide line 34A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
_____	÷ _____	= _____
line 34A (Part C)	line 39	line 40
<i>(Copy to line 40)</i>		

For people completing **Part D**, divide line 38A by line 39. **Write the result on line 40.**

To calculate the proportion of income earned by the paying parent		
<u>\$ 66,000.00</u>	÷ <u>\$ 90,000.00</u>	= <u>.73</u>
line 38A (Part D)	line 39	line 40
<i>(Copy to line 40)</i>		

The purpose of this calculation is to find out what part of the total net annual income of both parents is earned by the paying parent. The number you will get when you divide the paying parent's income by the total income of both parents will usually be a number with a decimal, such as 0.66. Make sure you divide the smaller number by the larger number.

(Note: When the receiving parent has no income on line 34B in Part C, the result of the calculation will be '1' for the paying parent.)

Line 41

To calculate the **amount** of the paying parent's share of special expenses, multiply line 40 by the actual cost of special expenses on line 33. Please make sure that the figure on line 41 is a dollar amount, not a proportion, to avoid problems enforcing the final child support order.

To calculate the paying parent's share of special expenses			
<u>.73</u>	x	<u>\$ 5,509.00</u>	= <u>\$ 4,021.57</u>
line 40		line 33	line 41 (Copy to line 41)

Line 42

The paying parent may be paying some special expenses directly. For instance, the paying parent may give an orthodontist a series of postdated cheques to cover orthodontic work on a child for a year or pay tuition directly to a university. When a paying parent is paying some special expenses directly, then the total amounts paid can be subtracted from the amount he or she has to pay the receiving parent for special expenses. Remember that the paying parent may receive tax relief for paying some special expenses. Add up the amounts for special expenses that the paying parent pays directly. Put that figure on the first line in the box below. To find out the amount of tax relief the paying parent gets for expenses paid directly, go back and do the calculations for line 31. Write the figure you get from these calculations on the second line in the box below and subtract it from the first figure.

**To calculate the real (net) cost of special expenses
paid directly by the paying parent**

Special expenses paid directly by the paying parent	-	Paying parent's tax relief (follow instructions for line 31)	=	line 42 (Copy to line 42)
--	---	--	---	------------------------------

Line 43

Line 41 minus line 42 gives you the annual amount of special expenses that the paying parent will pay.

**To calculate paying parent's share
of special expenses**

\$ 4,021.57	-	0	=	\$ 4,021.57
line 41		line 42		line 43 (Copy to line 43)

Line 44

Divide line 43 by 12 to find out how much the paying parent will pay each month to the receiving parent to share the costs of their children's special expenses.

**To calculate the total monthly amount
the paying parent will pay**

\$ 4,021.57	÷ 12 =	\$ 335.13
line 43		line 44 (Copy to line 44)

Copy the amount from line 44 onto line 2b on Worksheet A, page 31.

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Federal Child Support Guidelines Reference Manual

Designations

DESIGNATIONS - WHAT DOES THIS MEAN?

As part of the corollary relief available in divorce proceedings, the federal *Divorce Act* provides the legislative scheme for the determination of child support. To ensure a greater degree of consistency within a province between child support awarded under provincial legislation and that ordered under the federal *Divorce Act* where both spouses are resident in a province, the government has devised a system to allow for the application of the provincial guidelines for the determination of child support under the *Divorce Act*.

Since May 1, 1997, the *Divorce Act* has provided that support will be determined in accordance with the “applicable guidelines.” This term is defined in subsection 2(1) to mean the guidelines of a province or territory if the spouses are resident in the same province or territory and these guidelines have been “designated” in accordance with subsection 2(5), or the Federal Child Support Guidelines in any other case. This means that the Federal Child Support Guidelines will apply if the province has not been designated under subsection 2(5), or if the parents do not reside in the same province or territory.

Subsection 2(5) empowers the Governor in Council to “designate” a province for the purposes of the definition of “applicable guidelines,” provided that the province has established “comprehensive guidelines for the determination of child support” containing the necessary elements outlined in section 26.1. The section 26.1 requirements ensure that the provincial guidelines are comprehensive enough to replace the federal Guidelines in divorce cases.

In essence, the provinces may either have the federal Guidelines apply in all divorce matters or, upon obtaining an order from the Governor in Council, apply their own guidelines if the parents reside in that province.

The chart provided in this section indicates the status of provincial and territorial child support legislation and regulations as of March 1, 1998. It also indicates whether the jurisdiction has been designated to apply its own guidelines. This chart will be updated periodically and will be a useful reference tool for practitioners, particularly where the divorcing spouses reside in the same jurisdiction and there is a dispute about which are the “applicable guidelines.” You will also note from the chart that some provinces have already adopted their own guidelines for provincial purposes and some of these have also received a designation pursuant to subsection 2(5). Other provinces have not yet adopted guidelines but have passed legislation enabling the establishment of a guidelines regime.

JURISDICTION CHART – SEPTEMBER 1998

<i>Jurisdiction</i>	<i>Provincial Statute</i>	<i>Status: Provincial Legislation</i>	<i>Status: Provincial Regulation/Designation</i>
Alberta	<i>Family Law Act</i>	Royal Assent June 18, 1997	Not yet determined.
British Columbia	<i>Family Relations Amendment Act, 1997</i>	Royal Assent July 28, 1997	Adopted Guidelines provincially on April 14, 1998. No designation sought.
Manitoba	<i>Family Maintenance Amendment Act</i>	Royal Assent June 28, 1997	Adopted Guidelines provincially on April 8, 1998. Designated on June 1, 1998.
New Brunswick	<i>Family Services Amendment Act</i>	Royal Assent February 28, 1997	Adopted Guidelines provincially on March 26, 1998. Designated on May 1, 1998.
Newfoundland	<i>Family Law Amendment Act</i>	Royal Assent December 19, 1997	Adopted Guidelines provincially on April 1, 1998. No designation sought.
Nova Scotia	<i>Bill 8: An Act to Amend the Family Maintenance Act</i>	Royal Assent December 12, 1997	Adopted Guidelines provincially on August 31, 1998. No designation sought.
Northwest Territories			Not yet determined.
Ontario	<i>Uniform Federal and Provincial Child Support Guidelines Act, 1997</i>	Royal Assent October 10, 1997 Proclaimed December 1, 1997	Adopted Guidelines provincially on December 1, 1997. No designation sought.
Prince Edward Island	<i>Family Law Amendment Act (No. 2)</i>	Royal Assent May 29, 1997 Proclaimed November 27, 1997	Adopted Guidelines provincially on November 27, 1997. Designated on January 1, 1998.
Quebec	<i>Act to Amend the Civil Code of Quebec and the Code of Civil Procedure</i>	Proclaimed May 1, 1997	Adopted Guidelines provincially on May 1, 1997. Designated on May 1, 1997.
Saskatchewan	<i>Family Maintenance Amendment Act</i>	Royal Assent April 28, 1997	Adopted Guidelines provincially on May 1, 1997. No designation sought.
Yukon			Not yet determined.

March 1998

Federal Child Support Guidelines Reference Manual

Quebec Guidelines for the Determination of Child Support

(new measures since May 1, 1997)

By Jean-Marie Fortin, M. Fisc.
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*This article was commissioned by the Child Support Team,
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solely those of the author and do not necessarily represent the
views of the Department.*

Quebec Guidelines for the Determination of Child Support

By Jean-Marie Fortin, M. Fisc

INTRODUCTION

On March 6, 1996, the Hon. Paul Martin tabled his budget in the House of Commons and removed child support from the tax system. This announcement was timed to coincide with the tabling of a document entitled, "The New Child Support System," which the Hon. Allan Rock (then Minister of Justice) explained in the hours after the budget was tabled.

A federal-provincial-territorial committee had spent several years examining the entire issue of child support in Canada.

The Supreme Court judgement in *Thibault v. R.* was at the root of this major reform in Canada. It resulted in an *Act to Amend the Divorce Act*, the *Family Orders and Agreements Enforcement Assistance Act*, the *Garnishment, Attachment and Pension Diversion Act* and the *Canada Shipping Act*, which received Royal Assent on February 19, 1997 (S.C. c. 1). It also led to the Federal Child Support Guidelines, which have been in force since May 1, 1997. These new measures for determining child support must be considered alongside the changes to the tax system with respect to child support.

On May 1, 1997, Quebec's new guidelines for determining child support also came into force (1997, Statuts du Québec, c. 1). The key points of these guidelines are considered below.

GENERAL PRINCIPLES

The Quebec guidelines apply to all applications based on the Civil Code of Quebec (C.C.Q.) and to all divorce-related applications.¹ However, in the case of divorce, when the payor or the receiving parent does not live in Quebec, the federal Guidelines must be followed, along with the federal table for the province of residence of the payor. This holds true even if that province has set up its own guidelines.² Therefore, lawyers and legal officers in Quebec must be well versed in more than one Act to make accurate representations in favour of children receiving support.

Both models give child support priority over spousal support. Under federal law, Section 15.3(1) of the *Divorce Act* specifies the priority that the court must give to applications for child support. Under Quebec law, this priority is emphasized more strongly, as noted in the new Section 825.13 of the Code of Civil Procedure (C.C.P.): "The support to be provided to a child is determined without regard to support claimed by a parent of the child for himself."

¹ New section 2(5) and (6) of the *Divorce Act*, as amended by Bill C-41.

² Section 1(3) of Bill C-41, under the definition of "applicable guidelines."

The same new section of the Code of Civil Procedure also rules that the judgement granting support to a child and to one parent must state separately the amount of support to be provided to each.

CALCULATION OF CONTRIBUTION

In Quebec, the calculation of child support is based on a prescribed form (Schedule I to the Regulation Respecting the Determination of Child Support Payments) and a table (Schedule II: Table to Determine the Basic Parental Contribution). Schedule I must be completed and produced in each court case involving an application for child support.

The mechanics of calculating the parental contribution are explained below.

INCOME

The first step is to determine the disposable income of the parents.

This involves ascertaining the annual income of each parent. Section 9 of the Quebec regulations defines “annual income” as follows:

“...income from any source, in particular wages, salaries and other remuneration, support paid by a third party and received for one’s own needs, employment insurance benefits and other benefits granted under a statutory pension or compensation plan, dividends, interest and other investment income, net income from rental activities and net income from the operation of a business; notwithstanding the forgoing, this definition excludes government family transfers, benefits granted under the parental wage assistance program and income security benefits ...”

All such sources of income are established in Part 2 of the form. They apply to the father’s and the mother’s incomes.

Current jurisprudence has determined that these are gross amounts (i.e. taxable incomes), and that employment-related benefits are also included.³

For each parent, the following deductions are made from these annual incomes:

- a) a basic deduction of \$9,000;
- b) a deduction for union dues; and
- c) a deduction for professional fees.

³ JE 97-1874, Droit de la famille 2776, judgement of Judge Ross Goodwin (S.C.), dated August 28, 1997.

These are the only deductions permitted under the Quebec guidelines. In comparison, the federal Guidelines allow for a series of deductions and adjustments, which are set out in Schedule III to the federal Guidelines. In the author's view, some of these deductions and adjustments are clearly logical. For example, the federal model does not allow a parent to deduct the capital cost allowance claimed in respect of real property.⁴ In Quebec, this question has not yet been settled and, in the author's view, Quebec courts would have to use the reasoning used in Schedule III to the federal Guidelines when deciding what to include or exclude in the notion of income under Quebec law.

Once the deductions are made, the final amounts are the "disposable incomes" of each parent, as defined in Section 9 of the Quebec regulations.

The last paragraph of Section 9 of the Quebec regulations states that the incomes taken into consideration are those for the current year, which, at the time of writing of this article, is the 1998 calendar year. However, the same paragraph also indicates that if the circumstances make it illogical or impossible to use the incomes for the current year, the incomes that are foreseeable for the 12 months following the submission of the application should be used.

CALCULATING THE ANNUAL CONTRIBUTION OF PARENTS

The disposable income of each parent, divided by the total disposable income of both parents, determines the percentage that will be used to split child custody costs between both parents.

The Quebec guidelines in this area differ considerably from the federal Guidelines, which use only the income of the non-custodial parent when referring to the child support table.

Quebec advocates an approach that clearly shows that the contribution of the parents varies with their respective incomes. It must be added, however, that the Quebec guidelines also provide for cases where access time represents 20 to 40 percent of the custodial time, or where there is shared custody. The federal model does not deal with such situations, which are becoming more common.

The total disposable income of both parents is used as a reference point for what is called the "basic parental contribution." This basic parental contribution is found in Schedule II to the Regulation Respecting the Determination of Child Support Payments.⁵ The basic parental contribution is then looked up in the table using the total disposable income of both parents and the number of children (the Quebec table has amounts for up to six children).

⁴ Section 11 of Schedule III to the federal Guidelines.

⁵ This schedule was amended as of January 1, 1998, to reflect an indexation of 1.9 percent.

The basic parental contribution covers, in principle, the nine recognized essential needs: food, lodging, communications, housekeeping, personal care, clothing, furniture, transportation and recreation.⁶

The next step involves calculating the annual parental contribution. At this point, the following items are added to the basic parental contribution:

- a) child-care expenses;⁷
- b) post-secondary education expenses; and
- c) special expenses.

Section 9 of the Quebec regulations provides the following definitions:

“child care expenses” means, in addition to the annual child care expenses required to fulfil the child’s needs, the child care expenses that the custodial parent must incur in particular to hold employment or to receive training or by reason of his health condition;

“post-secondary education expenses” means the annual expenses incurred so that a child may pursue post-secondary studies, including in particular, in addition to tuition fees and expenses for required pedagogical materials, transportation or accommodation expenses incurred for that purpose;

“special expenses” means annual expenses other than child care expenses and post-secondary education expenses, such as medical expenses, expenses for primary or secondary studies or any other educational program and expenses related to extracurricular activities, where those expenses are linked to the needs required by the particular situation experienced by the child.

The new Section 587.1 C.C.Q. adds that such increases may be made to the extent that they “are reasonable, considering the needs and means of the parents and child.”

⁶ Droit de la famille - 2752, JE 97-1681. This jurisprudence repeats the classification that had been introduced by government authorities (Lemay, Gaétan, Direction du développement des politiques et des programmes de Sécurité du Revenu, Ministère de la Sécurité du revenu) as well as by the following authors: Fortin, Jean-Marie, *Défiscalisation des pensions alimentaires pour enfants et nouvelles règles de fixation (fédérales et provinciales)*, Barreau du Québec, Course offered by the Professional Development Branch, April 1997, page 12; Goubau, Dominique, *Le gouvernement du Québec propose son propre modèle de fixation des pensions alimentaires pour enfants*, C.C.H., Droit de la famille, no. 136, August 1996, page 2; Pilon, Suzanne, *Les lignes directrices des pensions alimentaires pour enfants - Volet provincial*, Research Department of the Commission des services juridiques, May 1997, p. 3.

⁷ These are disbursements for child-care, less the provincial tax credit and the federal exemption; see the last paragraph of Section 9 of the Regulations.

The courts are given considerable discretion in deciding what may qualify as “special expenses.” These expenses may include, for example, expenses that are not covered by the “basic parental contribution” or expenses that must be included based on the standard of living that the children enjoyed before their parents’ separation.

The first decision that interpreted the term “special expenses” was made by Justice Ross Goodwin in June 1997.⁸ He opted for a liberal, non-exhaustive interpretation of the term “special expenses” as defined in Section 9 of the Quebec regulations. In the case in question (an application to amend corollary relief), he concluded that these expenses included costs related to the children’s sports activities, as determined by the parties during the divorce proceedings.

Subsequently, Justice Kevin Downs interpreted the notion of “special expenses” more narrowly by requiring proof of an *exceptional* situation:⁹

“The child is not in an *exceptional* situation that justifies special expenses of \$1955 for figure skating classes and \$432 for music lessons. These classes and lessons are characterized as being recreational which means they are covered as part of the basic needs.” (word italicized by author)

With all due respect, it is the author’s view that the judge, by requiring proof of an “exceptional situation,” has retained the definition of special expenses that existed before the amendment of April 9, 1997, in which the last sentence read as follows: “...where such expenses are related to the special needs dictated, in respect to the child, by the exceptional situation of that child.” However, that definition never came into force, as it was amended before the Quebec regulations were enacted. The author believes that this jurisprudence can not be followed.

In a third decision, that of Justice Babin,¹⁰ a mid-way position was adopted by allowing “special expenses” related to horseback riding and hockey yet disallowing costs of registration, supplies and transportation related to post-secondary education, because the child held a student loan.

The author believes that Justice Babin’s disallowance of expenses related to post-secondary education is linked more closely to the new Section 587.2 C.C.Q., which allows the court to reduce the level of support, determined using the formula, to reflect the resources available to the child, than to any discretion the court must use in allowing or disallowing “special expenses.”

In defining additional expenses, the federal model is much stricter than the Quebec model. The federal Guidelines include, among other things, *extraordinary* expenses for primary or secondary school education or for any educational programs that meet the child’s *particular needs*, or

⁸ Droit de la famille - 2718, JE 97-1523 (S.C.).

⁹ Droit de la famille - 2772, JE 97-1834 (S.C.).

¹⁰ Droit de la famille - 2775, JE 97-1872 (S.C.).

extraordinary expenses for extracurricular activities.¹¹ In the amendments dated April 9, 1997, Quebec lawmakers removed the notions of special needs and exceptional situations, making it easier to include these expenses.

An analysis of the final amounts arrived at using the form shows us how the spread between the federal and provincial models increases as the income of the non-custodial parent increases. The spread is even more pronounced when the custodial parent has income. In the face of this reality, the author believes and hopes that Quebec judges will lean toward less restrictive interpretations in areas left to their discretion.

Once the annual parental contribution has been determined, the next step is to calculate the amount of annual support based on the custody arrangements. Here, Quebec's guidelines differ clearly from the federal Guidelines.

The federal Guidelines simply define shared custody as a situation where a parent exercises access rights to a child for at least 40 percent of the time over the course of a year.¹² Once the criteria for shared custody are met, the incomes of both parents are used when referring to the tables, and judges are granted additional latitude to take into account increased costs of custody, and the conditions, means, needs and other circumstances of each parent and of any child for whom support is sought.¹³

In Quebec, lawmakers codified five types of custody:

- a) sole custody of all children;
- b) sole custody of at least one child granted to each parent;
- c) sole custody with visiting and prolonged outing rights for the non-custodial parent (between 20 and 40 percent);
- d) shared custody (40 percent); and
- e) both sole and shared custody of at least one child.

Our analysis of each type of custody follows, with reference to the form provided in Schedule I to the Regulation Respecting the Determination of Child Support Payments.

¹¹ Federal Guidelines, Section 7(1), at para (d) and (f).

¹² Federal Guidelines, Section 9.

¹³ *Ibid.*

SOLE CUSTODY

This form of custody is the simplest to define, as Section 4 states that it is a custody arrangement where one parent assumes more than 60 percent of a child's custody. When only one parent has sole custody, Section 1 of Part 5 of the form is to be used.

Section 5 of the Quebec regulations adds that parental custody falls into the "sole" category if each parent assumes sole custody of at least one of the children. Of course, Section 5 applies to a situation where there are two or more children. In this case, Section 2 of Part 5 of the form is to be used.

ADJUSTMENTS FOR VISITING AND PROLONGED OUTING RIGHTS

The second paragraph of Section 4 introduces a new notion to civil law: an adjustment for visiting and prolonged outing rights. This situation exists when the non-custodial parent has visiting and prolonged outing rights between 20 and 40 percent of the custody time.

In this case, the child support calculations are based on Section 1.1 of Part 5 of the form. This section is used to calculate an amount to be deducted from the non-custodial parent's contribution, based on the percentage of visiting and prolonged outing custody time during the year that exceeds 20 percent but is not greater than 40 percent, which is then used proportionately to reduce the annual parental contribution of both parents. The distribution ratio is then applied to the new total.

SHARED CUSTODY

Section 6 of the Quebec regulations has introduced a major new element. Shared custody is now defined as a situation in which both parents assume custody of a child at least 40 percent of the custody time.

Section 3 of Part 5 of the form describes how to calculate child support for shared custody. The percentage of each parent's shared custody must be deducted from the basic parental contribution of each parent. Then each parent's contribution to the special expenses must be added.

BOTH SOLE AND SHARED CUSTODY

Section 4 of Part 5 of the form provides a calculation that takes into account a situation where at least one of the parents has sole custody of at least one child and both parents have shared custody of at least one other child. This is the situation covered by Section 7 of the Quebec regulations.

Based on the use of the expression "shared custody" in Section 7, it must be concluded that this section cannot be applied in cases of sole custody coupled with visiting and prolonged outing rights. Therefore, as long as this situation is not covered in the Quebec regulations or in the

form, it appears that parents are not permitted to share the cost of custody of a child to whom the non-custodial parent enjoys prolonged outing rights, if one parent has been granted sole custody of a second child.

COURT INTERPRETATIONS

When these various types of custody and their direct monetary impact on support amounts were introduced, many practitioners felt that the courts would be inundated with applications for custody with prolonged outing rights of between 20 and 40 percent, and with even more applications for shared custody, with the obvious objective of reducing support amounts. Since lawmakers had refused to define what constitutes a day of custody, how was one to compute the length of physical custody rights when, for example, a father would take custody of the children on Friday evening (before or after supper) and return them Sunday evening (before or after supper), or even drive them to school on Monday morning?

Must we take into account the fact that a father provides his children with supper every other Wednesday? Must we take into account the time spent with a child for a medical or other appointment?

Before the debate could generate scattered jurisprudence, Justice John H. Gomery made a very interesting decision in that regard.¹⁴ He determined, among other things, that because a day comprises 24 consecutive hours, one could not take into account the Wednesday evenings every other week, when the father spent a short period of time with his children. In the case in question, there was a difference of almost 50 hours between the mother's calculation of access rights and the father's calculation. The judge settled on the stricter position, as claimed by the mother.

UNDUE HARDSHIP

Under the federal model, the tables may not be suitable in all situations, so "undue hardship" criteria have been provided. Likewise, the Quebec model provides some "safety valves" that allow rules to be bent, which may be inappropriate in some situations. The most important "safety valve" is that of "undue hardship." These rules allow a court to raise or lower the amount of support calculated using the form.

The second paragraph of Section 587.2 C.C.Q. reads as follows:

"The court may, however, increase or reduce the level of support if it is of the opinion that, in the special circumstances of the case, not doing so would entail undue hardship for one of the parents. Such hardship may be caused by, among other things, the costs involved in exercising access rights in respect of the child,

¹⁴ *Ménard v. Bergeron*, judgement made November 19, 1997, 500-12-194835-918.

obligations of support toward persons other than the child or reasonable debts incurred to meet family needs.”

When the parent paying child support makes an application, he or she must demonstrate that the amount of child support calculated by applying the formula is too high and is causing that parent undue hardship.

When the parent receiving child support applies to change the amount calculated by applying the formula, he or she must demonstrate that the amount is inadequate to the point of causing that parent undue hardship.

The courts have considerable latitude in this area. Quebec judges must first define the extent of the word “undue” (excessif). The definition of “excessif” in the *Petit Larousse illustré* reads: [translation] “exceeding the measure, exaggerated, exorbitant.”¹⁵

The examples given in Section 587.2 C.C.Q. are not limiting, so it will be necessary to find in them arguments that will allow for the establishment of certain criteria.

For example, the costs involved in exercising visiting or prolonged outing rights may include travel costs for the children or non-custodial parent. It is clear that a father who lives in Sept-Iles cannot readily be granted shared custody of his children if they live in Sherbrooke. Because the length of the period of custody directly affects the level of support, it would be reasonable in this case to expect a shorter period of custody and, accordingly, a higher level of support than if the father had shared custody. However, for the father to exercise his access or physical custody rights, either the father or the children would have to travel. The travel costs incurred in that situation would be high and would entail undue hardship under Section 587.2 C.C.Q. In this case, the analysis of the situation must also include the other income of the non-custodial parent who is claiming any such hardship.

Since obligations to support persons other than the child have been included in the Quebec regulations, the court now has full discretion in considering the family situation of an applicant or respondent. It also has an avenue for taking into account the various types of family structures that make up our society, any family situation that existed prior to the one before the court and any future family situations.

The court will be able to take blended families into account, including either parent’s obligations to support a new spouse or new children. The author wonders, however, whether the court would put support for a new common-law spouse ahead of support for children from a previous marriage.

¹⁵ *Petit Larousse illustré*, Librairie Larousse, Paris, 1989, definition of the word “excessif” on p. 398.

Some past cases shed light on the judiciary's interpretation of "undue hardship." They are summarized here:

Droit de la famille - 2713 JE 97-1480
Justice Clément Trudel (S.C.)
June 10, 1997
705-04-000803-953

(father with income of \$16,000 claimed undue hardship and was exempted from payment; mother received social assistance and had custody of three children)

Droit de la famille - 2717 JE 97-1521
Justice Robert Lesage (S.C.)
June 20, 1997
350-04-000087-958

(claim of undue hardship due to a child of a new union was dismissed and table amounts were deemed inapplicable for a child placed in a group home)

Droit de la famille - 2752 JE 97-1681
Justice Jean-Louis Léger (S.C.)
July 18, 1997
500-04-007457-964

(applicant was eldest sister, education expenses considered as undue hardship for eldest sister/custodian)

Droit de la famille - 2753 JE 97-1682
Justice Ivan Godin (S.C.)
July 30, 1997
400-12-011608-954

(claim of undue hardship due to three children from first union and three children from second union dismissed, equality among unions determined)

Droit de la famille - 2773 JE 97-1833
Justice Victor Melançon (S.C.)
August 4, 1997
500-12-214268-934

(father resided in Ontario so federal Guidelines applied; claim of undue hardship due to costs related to exercising access rights dismissed)

Droit de la famille - 2774 · JE 97-1873

Justice Ross Goodwin (S.C.)

September 8, 1997

200-04-002217-964

(father resided in New Brunswick so federal Guidelines applied; claim of undue hardship allowed for indebtedness and the costs related to exercising access rights)

Droit de la famille - 2784 · JE 97-1964

Justice Jean-Pierre Plouffe (S.C.)

September 19, 1997

550-04-002110-969

(guidelines applied to matters pending on May 1, 1997; provincial scales used; claim of undue hardship allowed for costs related to new spouse, who is unemployed)

Chantal Lemieux v. René Corbin

Justice Léo Daigle (S.C.)

July 17, 1997

450-04-001990-976

(applicant claimed undue hardship due to child of new union, reduction of child support not granted)

Carlo Cicci v. Nadine Jodoin

Justice Paul Chaput

September 25, 1997

505-12-016512-957

(comparison of the decisions of Justice Senécal (JE 97-1368) and Justice Dalphond (JE 97-1749), “applicable guidelines” as defined in Section 2(1) of the Divorce Act, application of federal Guidelines to matters pending in Quebec, Section 14. Federal Guidelines, non-exercise of access rights considered as an undue hardship)

Section 825.13 C.C.Q. states that when the court must take into account support for a child, it must do so without regard to support claimed by a parent for himself or herself. For example, if a mother applies to have the father of her children pay support for her and the children, the court must put the needs of the children ahead of the needs of the mother. Do the needs of the father’s new spouse or of the children he has had with his new spouse entail undue hardship in and of themselves and thus reduce the support to be paid to the children of the first union or to the spouse of the first union?

Lawmakers at both the federal and provincial levels did not wish to lay down the law on this delicate issue — that is, on whether there is an order of priority among the various conjugal relationships based on their relative position in time. It is probably wiser to leave such matters to

the assessment of the court, which can assess each case on its merits, rather than setting a standard that would require too many exceptions.

Justice Léo Daigle of Quebec has already made an initial decision in this regard.¹⁶ He refused to reduce a child support payment by \$80, which was the amount that the non-custodial parent was paying for the child of a new union. The reader is also referred to the decisions of Justice Robert Lesage¹⁷ and Justice Yvan Godin,¹⁸ who ruled that two unions were equal.

The courts may also use their discretion in determining whether reasonable debts incurred to meet family needs constitute an undue hardship. Quebec law does not distinguish between debts incurred to meet the family needs of those applying for support and debts incurred to meet the needs of a new union.

THE VALUE OF EITHER PARENT'S ASSETS

A new Section 587.2 C.C.Q., allows the court to assess the value of either parent's assets in order to increase or reduce the level of support.

This discretion enables the court to take into account assets rather than incomes of either parent when determining the extent of that parent's obligation to support a child. It would therefore be possible to argue that too many of a payor's assets are unproductive and that, were they to be better invested, they would generate higher income. This amounts to a new war that will be conducted against various luxury items the parties have acquired over the years. However, in a situation of divorce or separation, the value of such property may be closer to its liquidation value than to its market value. This issue is discussed in more detail in the author's book *Fiscalité matrimoniale*, beginning at paragraph 40 000.¹⁹

RESOURCES AVAILABLE TO THE CHILD

Finally, Section 587.2 C.C.Q. gives the courts additional discretion with respect to the extent of the resources available to the child when increasing or reducing the level of support calculated using the formula.

The Civil Code of Quebec is designed to make it possible to determine the level of parental support that will meet the needs of the children. So it is normal to take the personal resources available to the child into consideration when determining the level of parental contribution, even if the child is a minor. The Civil Code of Quebec does not use a particular expression to qualify

¹⁶ *Lemieux v. Corbin*, judgement dated July 17, 1997, 450-04-001990-976 (S.C.).

¹⁷ Droit de la famille - 2717, JE 97-1521.

¹⁸ Droit de la famille - 2753, JE 97-1682.

¹⁹ *Fiscalité matrimoniale*, Jean-Marie Fortin, M. Fisc., Les publications CCH Ltée., Farnham.

these resources, apart from the fact that they must be of some extent. The criteria of undue hardship do not apply, and no reasonable criterion element is required.

Once the extent of the resources available to a child is determined, the court should be able to exercise its discretion without any further criteria. This discretion would serve only to reduce a parent's obligation to support.

Since most cases involve the support needs of minor children, it would be rather uncommon to encounter cases where children have extensive financial resources. Of course, one may think immediately of children who have trusts set up for them by their grandparents, which could generate considerable, accessible income for them.

It is doubtful that the courts could force trustees to apply discretionary clauses and use the trust's income or capital to reduce the obligation of either or both parents to support children. If either parent is a trustee, the attitude of the trustee will have a definite impact on the court's discretion in this regard.

However, in cases involving children who have reached their majority, specifically those who are continuing their post-secondary education, we may encounter children who have been granted bursaries or student loans. To be consistent with the judgement of Justice Babin,²⁰ who refused to allow special expenses related to post-secondary studies because the child held a student loan, there may also be some latitude to analyze the earnings potential of such children when determining the level of parental contributions toward meeting their needs.

AGREEMENTS

A new Section 587.3 C.C.Q., states that parents may agree to a level of child support that departs from the level required under the rules. However, the parental agreement must be submitted to the court, which must verify that the level of support meets the child's needs.

The model originally proposed in June 1996 required the court to satisfy itself that the parents had consented to the agreement without constraint. This requirement was not kept in the Civil Code of Quebec.

In addition, the new Section 825.14 C.P.C. requires the parents to state precisely why they have agreed to a level of support that is higher or lower than the one required under the rules. Likewise, when the court awards a level of support that differs from a private parental agreement or, in the case of a contested application, from the information given in a form filed by the parents, the court must state precisely the reasons for such variance and — a requirement for judges only — include references to the relevant items on the prescribed form.

²⁰ Droit de la famille - 2775, JE 97-1872 (S.C.).

THRESHOLD

Section 8 of the Quebec regulations states that the level of support that a parent must provide his or her child cannot exceed one half of that parent's disposable income. This threshold is checked using the provisions set out in Part 6 of the form.

However, the court may decide otherwise, based on the parent's assets, among other factors. This discretion is very wide, since no limits are placed on the court. It is doubtful that this discretion will be used frequently, but in cases where the payor has considerable assets, the court may use its discretion to exceed the threshold of 50 percent of the disposable income of the payor. The question then becomes what remains for the spouse or the former spouse?

PROCEDURE

The provisions in the new Section 825.9 C.P.C. could not be clearer, except in cases where the parents of a child who is applying for support are neither the applicant or the respondent: no application relating to child support may be *heard* by the court if the applicant has not filed the form. Likewise, the application may not be heard unless the respondent has filed the prescribed form. The court may, however, relieve the respondent from this default on conditions it determines.

The applicant must serve a copy of the prescribed form and prescribed documents with the application. The respondent must, in turn, serve the applicant with a copy of the prescribed form and prescribed documents not less than one day before the presentation of the application.²¹

The parents are exempted from service requirements when they produce the prescribed forms and documents jointly.²² The required documents are as follows:

- a) copies of federal and provincial tax returns and assessment notices for the last taxation year;
- b) pay slips (Line 200 of the Quebec regulations);
- c) financial statements of company and self-employment income (Line 202);
- d) statements of revenues and expenditures relating to property (Line 207);
- e) a list of the father's assets and liabilities (Part 8, Section 1 of the Quebec regulations); and
- f) a list of the mother's assets and liabilities (Part 8, Section 2);

²¹ Section 825.10 C.P.C.

²² Section 825.11 C.P.C.

HEARING

In addition to exercising its discretion in the cases already described, the court may also do so in cases in which it must compensate for contested or incomplete information filed in the prescribed forms and documents. The court may exercise its discretion, for instance, to establish the income of a parent.²³

This discretion prevents a parent from blocking the process of determining support levels by failing to submit the prescribed form or prescribed documents, or by providing an incomplete form or document.

In establishing the income of a parent, the court may consider the assets held by the parent, among other things, and attribute to those assets the production of such income as it sees fit.²⁴

Again, it is noted that the court cannot hear a submission by either party unless the applicant has filed, with the application, a completed form for determining child support and the prescribed documents, and the respondent has produced these documents before the hearing.²⁵

VARIOUS RULES

Distinguishing between the amounts attributed to the parents and to the children

In its judgement, the court is obliged to distinguish the amount granted for the child's needs from the amount granted for the spouse or ex-spouse, as the case may be.²⁶

Since the level of child support must be assessed without taking into account the support claimed by a parent, this distinction is essential. The criteria for determining the level of child support are now established under new rules which, themselves, are not used in determining support levels for spouses or former spouses. In the latter case, the rules set out in the Civil Code of Quebec, or those of the *Divorce Act*, continue to apply.

Also, note the new tax rules for child support and the presumptions that apply in taxation matters when the distinction between child support payments and spousal support payments are unclear.

²³ Section 825.12 C.P.C.

²⁴ *Ibid.*

²⁵ Section 825.9 C.P.C.

²⁶ Section 825.13 C.P.C.

Income levels not in the table

Schedule II to the Quebec regulations provides a table listing disposable incomes of parents in increments up to \$200,000. The proposed table is also limited to families of up to six children.

If the combined disposable income of the parents exceeds \$200,000, Section 10 of the Quebec regulations states that the percentages set out in Schedule II for amounts above \$200,000, depending on the number of children, are only guidelines. The court may determine a different percentage for the excess portion than the one indicated by the table, if it deems it appropriate.

If the application for support is for more than six children, Section 11 of the Quebec regulations states that the basic parental contribution is to be established by multiplying the difference between the amounts given for five children and for six children by the number of additional children, and adding the product of that calculation to the amount provided for a case involving six children.

In this case, the court cannot modify the mechanics imposed by Section 11 of the Quebec regulations.

Orders affected

Section 3 of the *Act to Amend the Civil Code of Quebec* states that the new rules do not apply to matters pending at the time the Act came into force. The same section releases the second paragraph of Section 825.13 C.P.C. from these provisions. In other words, the new measures do not apply to matters pending on May 1, 1997, except for the obligation to distinguish child support from spousal support.

The removal of child support from the tax system applies to orders made (or to agreements reached) as of May 1, 1997, whatever date they may have been filed. In this case, the Civil Code of Quebec respects the intention of the tax system.

From the outset, this transitional measure has created controversy. In an initial judgement, Justice Jean-Pierre S  n  cal concluded that the Quebec guidelines applied to all matters pending, including those launched before May 1, 1997.²⁷ Justice Pierre J. Dalphond made a second decision on the same point.²⁸ He concluded that the federal Guidelines applied to matters launched before May 1, 1997.

²⁷ Droit de la famille - 2702, JE 97-1368.

²⁸ Droit de la famille - 2761, JE 97-1749 (at the time of writing of this text, this judgement was before the Quebec Court of Appeal, file number 500-09-005329-974).

Two later decisions²⁹ concurred with Justice Sénécal's, while two others concluded that the provincial guidelines did not apply.³⁰

In the end, the Quebec Court of Appeal³¹ seems to have settled the question by ruling as follows:

"The provisions of the *Divorce Act*, namely 'a court making a (child support) order or an interim order shall do so in accordance with the applicable guidelines' (Subsection 15.1(3)), pursuant to the coming into force on May 1, 1997, of *An Act to Amend the Divorce Act*, the *Family Orders and Agreements Enforcement Assistance Act*, the *Garnishment, Attachment and Pension Diversion Act* and the *Canada Shipping Act* (S.C. 1997, c. 1), are immediately applicable and must be applied to matters pending on that date."³²

It will be interesting to track future decisions as they are adopted to see whether this interpretation will be followed.

The *Divorce Act* seems to allow the court to make any order in equity. Since the new subsection 17(4) of the *Divorce Act* clearly establishes that the coming into force of the new federal guidelines constitutes a reason for review (Section 14 of the federal Guidelines), the court cannot make an order that would be automatically subject to variation as soon as it was made, pursuant to subsection 17(4). Accordingly, taking into account Section 3 of the *Act to Amend the Civil Code of Quebec* (1996, c. 68), it can be argued that the provincial guidelines do not apply to matters pending in Quebec on May 1, 1997. However, judges should apply them in equity, for not doing so would oblige the parties to come again before the court pursuant to the new subsection 17(4) of the *Divorce Act*.

Indexing

The amounts shown in the table in Schedule II are indexed by operation of law on January 1 each year, in accordance with the annual pension index established pursuant to Section 119 of the *Act Respecting the Quebec Pension Plan* (R.S.Q. c. R-9). However, Section 12 of the Quebec regulations, which enacts this rule, establishes that the indexing of these amounts may not effectively raise the annual basic contribution to more than half of the parent's disposable income.

²⁹ Droit de la famille - 2784, JE 97-1964 and *Malenfant v. Corbin*, judgement made by Justice André Gervais on August 25, 1997, number 200-12-050707-935 (S.C.).

³⁰ *Isabelle v. Gauvin*, judgement made by Justice Pierre J. Dalphond on May 29, 1997, number 500-12-000692-939 (S.C.) and Droit de la famille - 2794, JE 97-1998.

³¹ Droit de la famille - 2789, JE 97-1922.

³² *Ibid.*, in extenso, pp. 5 - 6.

This section also provides that, when an indexed amount is not a multiple of 10, one must substitute the nearest multiple of 10. Finally, the Minister of Justice is to publish annually, in the *Gazette officielle du Québec*, new child support tables that reflect the amounts indexed pursuant to Section 12 of the Quebec regulations.

On January 1, 1998, a new table was introduced in Schedule II after the announcement of the rate of 1.9 percent pursuant to Section 119 of the *Act Respecting the Quebec Pension Plan*. This new schedule was published in the *Gazette officielle du Québec*.

CONCLUSION

Historically, the lack of uniformity in court decisions has been largely responsible for the political will to establish rules for determining child support. Judges' difficulty or discomfort with adjusting support levels that affect taxation is unquestionably the flash point for the social criticism that resulted in the Thibaudeau case.³³ That case led us to a political and economic decision that is also creating controversy: the decision to remove child support from the tax system. At a personal level, the author cannot help but say that women have been the big losers throughout this whole saga.

Since the courts have never broken through the "glass ceiling" of 50 percent of the payor's gross income as the upper limit for both child and spousal support, and since child support alone can now reach this 50 percent ceiling, what remains for the paying or receiving parent?

Whatever the case, the situation clearly called for action. There was sufficient reason to amend the *Divorce Act* to respond to certain justifiable pressures created by the difficulty of collecting support, and to respond to the complaints of complexity raised by everyone involved in determining support levels.

The objective is praiseworthy, but it will be considerably difficult to achieve. In fact, it is impossible to put forward, in a single model, the full range of situations experienced in each case. Rarely are two cases the same in family matters.

The removal of child support from the tax system and the introduction of child support tables are definitely steps toward simplification. However, the introduction of additional expenses and standards for exceptions helps to sustain judicial discretion, which some consider to be part of the problem.

The definition of "annual income" provided in Section 9 of the Quebec regulations indicates that family-related government transfers are not deemed to be income. In taking this principle to its logical conclusion, it can be shown that all tax-credit benefits arising from the fact that one has dependent children are not taken into account when calculating support payments. In addition,

³³ *Suzanne Thibaudeau v. R.*, 1995, 2 S.C.R. 513.

one does not take into account child tax benefits or family allowances created by the fact that a child is or is not with either parent.

But what is most important is the net result of the entire operation. Is it easier to calculate child support levels now that the legislation has come into force? Are the calculations resulting in higher levels of support, or at least equal levels of support, compared to levels previously ordered by the courts? In the author's view, it is still too early to say.

Finally, the Quebec model is less generous than the federal model. It will be necessary to track the number of cases in which the parties, by agreement, opt for amounts larger than those provided in the Quebec table, as well as the number of cases in which judges grant larger amounts.

While the objective of the Act is praiseworthy, the Act's success will also depend on the effort that judges willingly make, not only to study thoroughly the new philosophy being implemented, but also to harmonize their rules of practice with the new legislation. The simplification of the process for determining child support also affects the practice of matrimonial law. As this area of activity requires the most procedures and forms of any activity in the standard practice of lawyers, it is to be hoped that close cooperation will soon take root among the various ministries concerned, the Barreau du Québec and the judiciary. This cooperation should help to bring about the corrections that are already required, such as adding the categories of custody overlooked in the Regulations and the form determining support levels.

March 1998

Federal Child Support Guidelines Reference Manual

Emerging Trends: Winter 1998 Update

The material in this section is intended to provide a snapshot of the status of the law as it has developed since the inception of the Guidelines. The views reflect both legal theory and practical experience. In delivering this series of articles to you, we hope that you are able to compare your own experience under the new child support regime to that described by the authors.

The following articles were commissioned by the Child Support Team, Department of Justice Canada. The articles express the opinions of the authors and do not necessarily represent the views of the Department of Justice.

They are meant to serve the reader as a reference tool and to stimulate discussion, study and debate.

Your comments would be appreciated.

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Federal Child Support Guidelines Reference Manual

First Impressions of the Implementation of the Guidelines

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*This article was commissioned by the Child Support Team,
Department of Justice Canada. The views expressed herein are
solely those of the author and do not necessarily represent the
views of the Department.*

First Impressions of the Implementation of the Guidelines

By Associate Dean Nicholas Bala¹

INTRODUCTION

THE CHALLENGE IN UNDERSTANDING WHAT'S HAPPENING WITH THE GUIDELINES

On May 1, 1997 there was a fundamental change in the laws governing child support in Canada, with the introduction of the Child Support Guidelines and the elimination of the deduction-inclusion tax treatment.² This paper provides an initial assessment by one law professor of the effect of these changes.

One important observation is that there appears to be significant variation in the effect of these changes in different places, and this complicates the task of giving an overall assessment of the effect of the new legal regime. This variation is to be expected given the size and diversity of Canada's legal system and, in particular, the resources available to support family law litigation in different cases and in different locales; the complexity of the changes; and the range of views about family law among the judiciary, an especially important factor in the period before conflicting interpretative issues are resolved by the appellate courts or parliamentary action.

This paper offers a brief review of some of the significant issues that have arisen in the case law on the Guidelines in the first eight months after enactment. The reported cases are important but they represent a tiny fraction of the number of cases affected by the new legal regime. So the paper also offers some impressionistic comments on what might be happening in the much larger number of unreported cases that are resolved by a judge, and those that are not resolved by litigation, but rather are settled by lawyers or by the parties themselves, often acting with at least some assistance from court staff or mediators. The paper concludes by recognizing the need for more intensive research about the effect of the Guidelines, and by arguing that while further reforms and refinements are needed in the Guidelines, we are very unlikely to return to the old model of individualized assessments, with their arbitrariness, variability and litigation costs.

An important cautionary comment is that this paper is based on a non-exhaustive review of reported case law, and informal conversations with a relatively small number of justice system professionals. This type of quick, non-systematic study cannot provide an accurate picture of the

¹ The author wishes to acknowledge the many helpful comments of Dr. Joe Hornick, Executive Director of the Canadian Research Institute for Law and the Family, in preparing this paper.

² All provinces and territories have been affected by the tax changes and have adopted some form of child support guidelines. Quebec has not adopted the federal Guidelines, and has a different model of guidelines from the other provinces. This paper discusses only the federal Guidelines; most provinces and territories outside Quebec have also adopted the federal Guidelines to deal with child support issues not governed by the *Divorce Act*, such as when the parents have not married.

enormous changes that have occurred, but it is hoped that it will provide a little direction for the more thorough research that must follow, and provide readers with some context in which to put the papers that follow in this collection.

SOME OF THE ISSUES IN THE REPORTED CASE LAW

THE TIP OF THE ICEBERG

To the end of January 1998, there have been several hundred written decisions available on Quick Law computer data bases that interpret and apply the Guidelines.³ Several dozen judgements have been summarized and reported in the *Lawyers Weekly* newspaper; because of time delays in printing and space limitations, about a dozen of the most significant of these decisions have appeared in the *Reports of Family Law* case law series. Certain trends and issues are beginning to be apparent in this body of case law, though given the space limitations here, only a few of the more salient ones will be briefly discussed.

SECTION 15-20 — DEFINITION AND DETERMINATION OF INCOME

Some of the most frequently litigated issues under the Guidelines relate to the establishment of a payor's income. For those who are self employed or operate their own businesses, there will often be legitimate differences of opinion about how to determine expenses and income, as well as how to treat earnings retained in the business.⁴ As child support guideline experience in other jurisdictions and our own tax regime prove, there is no set of rules that could ever provide a clear and simple solution to establishing the "income" of a self-employed person.

There are also possibilities for payors to attempt to "hide" a part of their real income in the business that require the lawyer for the applicant to carefully examine the payor's position. For example, in the British Columbia case of *Schom-Moffatt v. Moffatt*⁵ the payor husband claimed that his business was operating in a deficit position and that his income was a nominal \$12,000 a year. Counsel for the applicant found a recent magazine article that profiled the respondent and described his "rapidly growing business." It was established that the husband's company had a rapid rise in expenses after the parents' separation, and that the income of a related company owned by his brother had a sudden unexplained increase in its revenue. The judge found the

³ There is a very well-organized Quick Law topical computer data base that summarizes these decisions, prepared by Prof. Julian Payne of the University of Ottawa, called *Payne's Digest of Child Support Cases* (PDCS).

⁴ Justice Cheryl Robertson of the Ontario Unified Family Court acknowledges that determination of income is one of the "most highly litigated areas" under the Guidelines and reported on a case where Revenue Canada accepted a payor's income as \$47,000, but for child support purposes the court attributed significant tax-deductible business expenses to him as he personally benefited from them and he was treated as having an income of \$150,000 a year. Quoted in "Bench and Bar give child support guidelines mixed reviews," *Lawyers Weekly*, January 23, 1998, p. 10.

⁵ [1997] B.C.J. 2055 (S.C.), per Morrison J.

husband's answers to questions "evasive" and imputed an annual income of \$72,000 for child support purposes.

If a payor's income is derived from steady employment and such sources as dividends from public companies, it is easier to establish income for purposes of the Guidelines using tax return data, but even in these situations there can be substantial fluctuations and unpredictability in income.

For example, in a Saskatchewan case⁶ a portion of the payor's income was significantly affected by a discretionary bonus given at the end of the year by the employer, as well as by overtime pay which fluctuated from year to year. The judge observed that sections 16 and 17 of the Guidelines require a judge to make a "fair determination" of annual income in the current year based on the most reliable indication from the evidence presented. The judge determined that there was a "reasonable likelihood" that the performance bonus would continue at the level of the previous few years and included it in annual income, but excluded overtime pay, since it was established that there would not be much overtime in the current year.

SECTION 7 — SPECIAL AND EXTRAORDINARY EXPENSES

A frequently litigated issue, especially for middle or higher income payors, concerns the applicability of the "special and extraordinary" expense "add-ons" in Section 7. This is an area where there is significant scope for factual argument in specific cases, as well as widely differing judicial approaches, as courts struggle to decide which expenses are to be divided "having regard to the means" of the spouses.

One of the issues that has produced great variation in judicial approaches has been the interpretation of Section 7(1)(f), which provides for apportionment of "extraordinary extracurricular expenses" — a significant category of expense for many middle and upper income Canadian children. Some judges have taken a broad interpretation of this provision, including any expense for activities lying outside "ordinary" school activities.⁷ These judges do not expect evidence of unusually high expenses or special talents. Other judges, however, take a much narrower approach to the provision, looking for "unusual costs not subsumed in the ordinary payments expected by a family" of similar means, or for unusual talents in a child justifying special expenditures.⁸

⁶ *Johnson v. Checkoway*, [1997] S.J. 451 (Q.B.), per McIntyre J.

⁷ See e.g. *Middleton v. MacPherson*, [1997] A.J. 614, 29 R.F.L. (4th) 334 (Q.B.), per Moreau J.; *Kofoed v. Fichter*, [1997] S.J. 558(Q.B.), per Zarzeczny J.; and *Bially v. Bially* (1997), 28 R.F.L.(4th) 418 (Sask Q.B.), per Gunn J.

⁸ See e.g. *Forrester v. Forrester*, [1997] O.J. 3437 (U.F.C.), per Vogelsang J. This approach is favoured by McLeod, "Annotation to *Bially v. Bially*" (1997), 28 R.F.L.(4th) 418.

Some provisions, such as Section 7(1)(a), dealing with child-care expenses, are less contentious since the wording of the provision indicates that there is no need to establish that these expenses are “extraordinary.” But even with Section 7(1)(a) there is significant complexity as, for example, the claimant must establish the after-tax cost of these child-care expenses. There is also scope for argument about whether the child-care expenses are “reasonable,” or divisible because they are incurred for the purposes of “employment, education or disability” or not divisible because they are merely to allow the custodial parent to pursue recreational or leisure activities.⁹

One example of a practical issue arising under the Guidelines involves the division of “special expenses” for daycare or extracurricular activities. In many cases the parents can agree on the percentage division for the sharing of the expenses, but there is uncertainty about the amount or a recognition that it will change over time. There may then be an order or agreement for a particular division of the amounts (say 60:40) but no dollar figure will be specified. If the parties implement such an arrangement it may make a lot of sense, but this type of order is not consistent with the Guidelines and is very difficult, if not impossible, to enforce without returning to court for further judicial specification of a dollar amount.

It is not surprising that disputes about Section 7 are common, since there is a degree of ambiguity within Section 7. The title of Section 7 (“Special or extraordinary expenses”) and some of the wording, such as that in Section 7(1)(f) (“extraordinary extracurricular expenses”), suggest that the circumstances in which there should be add-ons are intended to be very limited. This narrow approach would appear to be consistent with the idea that the tables in the Guidelines are already formulated “based on economic studies of average spending on children in families at different income levels in Canada”¹⁰ — and that, therefore, commonly incurred expenses such as those relating to child and health care and extracurricular activities are already reflected in the table amounts. Some of the wording of Section 7, however, in particular that related to child-care and health care, indicates that these expenses are divisible whenever they are incurred (provided the judge considers them “reasonable” and in the child’s “best interests”) regardless of the fact that these expenses are already included in the “average spending” of Canadian families on children and thus reflected in the table amounts.¹¹ It may be that appellate courts will eventually provide guidance on how to interpret Section 7, and inconsistencies among courts in its application will be reduced. But given the conceptual problem with this provision, it might be desirable for the Guidelines to provide clearer direction.

⁹ See e.g. *Forrester v. Forrester*, [1997] O.J. 3437 (U.F.C.).

¹⁰ Schedule 1, note 5.

¹¹ This point is made in *Middleton v. MacPherson*, [1997] A.J. 614 (Q.B.), per Moreau J.: “It would be an easier exercise for the courts to determine what is an extraordinary...expense if there was evidence of what expenses were taken into account when creating the tables amounts,” at para 27.

SECTION 9 — SHARED CUSTODY

Given the growing interest by separated parents in various forms of joint custody and the fact that there is no provision for taking account of access costs (except in cases of undue hardship), it is not surprising that there has been a considerable amount of reported litigation over the “shared custody” provision of the Guidelines, Section 9.

It has been held that the mere fact that an order or agreement refers to a “joint or shared custody” or “joint guardianship” does not entitle the court to invoke Section 9. These concepts may create an arrangement in which there is joint decision-making, but the issue under Section 9 relates to physical control. To invoke Section 9 it must be established that the payor “exercises a right of access to, or physical custody of, a child for not less than 40 percent of the time over the course of a year.”¹²

There is significant scope for argument about whether the 40 percent figure has been reached. Access arrangements may be complex and flexible, making the calculation difficult, with the potential for variation from one year to the next. Children may spend time in boarding schools and summer camps, also giving rise to potential argument. Mid-week visitation arrangements give rise to arguments about who gets to count the preceding or following day at school, leading some judges to suggest that an “apportionment of days might have to be carried out” in some cases.¹³ At least one judge, however, has noted that under Section 9 it is the payor parent who has to establish he has custody or access for 40 percent of the time during a year and that if, for example, the child is attending a boarding school, this cannot be counted towards his 40 percent.¹⁴

In one British Columbia case, the parents had disagreements about access after they separated, but tried to work cooperatively on it. There was conflicting evidence on exactly how many days the child spent with each parent. The judge remarked:¹⁵

I have already reviewed some of the evidence about the difficulty the parties have had with determining the quantum of access. I have tried counting numbers of days and comparing that to the total number of days so far this year and depending on the count it is just between 39% and 41% ...

¹² *Mol v. Mol*, [1997] O.J. 4060 (Gen Div.), per Kuzick J.

¹³ *Middleton v. MacPherson*, [1997] A.J. 614 (Q.B.), at para 36.

¹⁴ See *Meloche v. Kales*, Ont. Gen Div., per Cusinato J., *Lawyers Weekly*, October 3, 1997, Full text No. 1728-021. The child in this case spent significant portions of the year in a publicly funded school for the hearing impaired, and the father argued that his access visits accounted for almost half of the boy’s time out of school, even though the child’s primary residence was with the mother. The court refused to invoke Section 9.

¹⁵ *McKerracher v. McKerracher*, [1997] B.C.J. 2257 (S.C.), per Powers M. See also critical comments of Warren J. in *Crick v. Crick*, [1997] B.C.J. 2222 (S.C.) concerning the litigation induced by the “40 percent rule.”

The parties have worked cooperatively to arrange access on the basis of what is in the best interests of their child Kelty. They have not always agreed but have been able to compromise. It is unfortunate that the wording of the Guidelines can lead to a situation where parties could argue about access in an attempt to avoid or take advantage of Section 9. However some figure had to be chosen and Parliament in its wisdom has chosen 40%.

If parties are in a shared custody situation where Section 9 applies, the courts are given broad discretion to determine child support “taking into account” the table amounts; the increased costs of shared custody arrangements; and the “condition, means, needs and other circumstances of each spouse and any child.” Not surprisingly, given its vagueness, there have been a number of reported cases dealing with this provision, in which judges have made an order on the exercise of their discretion and the individual circumstances of each situation.

For example, in one Saskatchewan case the parents had virtually the same annual income and their daughter spent equal time with each parent.¹⁶ The court ascertained that the mother bought all of the girl’s clothing, while the father was paying for her extracurricular activities. The judge noted the desirability of following the Guidelines to “cut down on the time, cost and confrontation of child support determinations and maintain consistency of results among judges,” and rejected any claims based on an increase in costs due to shared parenting. He resolved a dispute about how much was spent on clothing and divided the expenses for these two items in accordance with the parents’ respective incomes, as well as ordering a small payment based on the difference in the table amounts payable to reflect the slight difference in parental incomes.

SECTION 10 — UNDUE HARDSHIP

The reported case law interpreting the undue hardship provision suggests that the Department of Justice Canada was correct (or influential) when it stated that only in “rare cases” would Section 10 be applicable.¹⁷ In *Middleton v. MacPherson*, Moreau J. cited the Department of Justice Canada as supporting a narrow interpretation, especially if the custodial parent is seeking to invoke the provision:

... courts should be circumspect given its potential for misuse. In particular, on the application of a payee spouse, Section 10 should not become an indirect vehicle for the payment of spousal support. That entitlement only arises having due regard to the circumstances ... in Section 15.1(5) and (7) of the Divorce Act.

The courts seem most sympathetic to invoking Section 10 when it is shown that the “undue hardship” relates to children. Justice Moreau in *Middleton v. MacPherson* suggested in

¹⁶ *Mertler v. Kardynal*, [1997] S.J. 720 (Q.B.), per McIntyre J.

¹⁷ *Federal Child Support Guidelines: A Guide to the New Approach* (Department of Justice Canada, May 1997) p. 6, quoted in *Middleton v. MacPherson*, [1997] A.J. 614 (Q.B.), at para 43.

obiter dicta that an important factor that a payor spouse might want to raise in attempting to establish “undue hardship” would be his support of the children of a new partner. However, even in this situation, the judge feels that the courts should “exercise circumspection in determining those circumstances” in which a payor could derogate from his “primary obligation” to his children, and that the payor would of course have to establish that his household had a lower standard of living before the court could even consider the issue of undue hardship.¹⁸

In *Friesen v. Friesen*, a judge allowed a payor mother with an income of only \$12,000 a year to reduce her child support payments in light of “unusually high access costs” since she had to travel from Saskatoon to Calgary to visit the children who were in the care of the father.¹⁹ The court evidently wished to facilitate access visits between the mother and her children, recognizing that this would be in their best interests.

In *Hughes v. Bourdon*,²⁰ Aitken J. observed that in exercising discretion under sections 7 and 10 of the Guidelines, it is necessary for a judge “to take into account the best interests of *all* the children involved.” She invoked Section 10 to reduce the payor’s payments for one child to allow him to be able to satisfy child support obligations to two children from a previous relationship.

SECTION 4 — HIGH INCOME PAYERS

Though relatively rare, cases involving payors with high incomes understandably receive a disproportionate amount of interest in the legal press, both because of the amounts involved and because Section 4(b)(ii) gives judges broad discretion to determine the “appropriate” amount of child support for that portion of the payor’s income that exceeds \$150,000.

In one of the first cases reported under the Guidelines, *Francis v. Baker*,²¹ the parties signed a separation agreement soon after the separation in 1985. After that time, the father’s economic position improved dramatically and by 1997 he had an annual income of \$945,000 while the mother’s income was \$63,000. Justice Benotto of the Ontario General Division refused to set aside the separation agreement, but took jurisdiction to overrule the support provisions. The mother received a \$500,000 lump sum as spousal support, and \$10,000 a month as child support for the two children of the marriage. The child support was set according to the percentage at the maximum table amount. The mother had prepared a budget for the children’s expenses, including private school, a part-time nanny, summer camps, vacations and so on, which totalled about \$9,000 a month. The judge considered it appropriate to order a higher amount than the budget to allow for “discretionary spending.” The judge noted that the father “spares no expense for himself and probably when the children are with him. Mr. Baker’s financial wealth is such

¹⁸ *Middleton v. MacPherson*, [1997] A.J. 614 (Q.B.), at para 50.

¹⁹ [1997] S.J. 264 (Q.B.), per Rothery J.

²⁰ [1997] O.J. 4263 (Gen Div.).

²¹ (1997), 28 R.F.L. (4th) 437 (Ont. Gen. Div); see accompanying critical annotation by McLeod.

that it is appropriate that the children have the benefit of that wealth when they are with their mother.”

In contrast to the generous approach of *Francis v. Baker*, which accepted all the claimant’s expenses and then added on “discretionary amounts,” is the decision in *Simon v. Simon*.²² The father was a hockey player with an annual income of \$180,000 (US), and he agreed to pay \$2,200 per month in child support. At the time of the child support hearing, his annual income was \$1,000,000 (US), and the mother had prepared a budget, seeking \$9,215 a month in child support, an amount consistent with the table.²³ Justice Kealey of the Ontario Court General Division felt that the mother had not provided a “reasonable credible child support budget,” as there was “no sensible basis” offered for the child’s activities and expenses, and fixed child support at \$5,000 a month, including \$1,000 per month to go into a trust fund to help support the child when the father’s hockey career ends and his income will likely fall dramatically.

Given the sums of money involved, it seems inevitable that appeal courts will have an opportunity to deal with some of the cases applying Section 4,²⁴ providing trial courts with more direction about how to structure their exercise of discretion. It is common for jurisdictions with child support guidelines to give courts discretion about how to deal with high income situations, though there is substantial variation in the income level at which this discretion begins, and it seems unlikely that any revision of the federal Guidelines would totally eliminate this area of discretion.

WHAT’S HAPPENING UNDER THE SURFACE

UNREPORTED CASES AND SETTLED CASES

The reported case law is certainly interesting and raises some controversial questions, but it represents a tiny fraction of all the child support cases in Canada. There are more cases in which there is no written judgement, and the majority of child support cases are resolved by the parties without a court hearing. The cases that are settled are often a product of negotiation between lawyers, or may involve a mediator. Increasingly individuals in family law cases are unrepresented and settle cases themselves.

²² [1997] O.J. 4145 (Gen Div.), per Kealey J. The judge distinguished *Francis v. Baker* by noting that here the father’s high income was likely to drop dramatically in a few years once his hockey career ended, but Kealey J. also seemed to take a narrower approach to child support obligations of high income payors. Out of the \$5,000 a month, \$1,000 was to be placed in a trust account to provide some future support when the payor’s income declines.

²³ In some cases involving high income payors, the child’s special needs may influence the courts. In *Vaughan v. Vaughan*, [1997] N.S.J. 121 (S.C.) the father was a neurosurgeon living in the United States with an income of \$305,000 (Cdn.). There were three children, and two had special needs related to disabilities. The mother presented detailed evidence of their needs and of the costs associated with them. Edwards J. ordered child support at the table percentage, as well as ordering the father to pay for special education that met the children’s educational needs.

²⁴ Mr. Baker has appealed this decision. The Court of Appeal has reserved judgement.

LAWYERS AND JUDGES USING THE GUIDELINES

There was extensive professional and judicial education before the Guidelines came into effect, and it is likely that all justice system professionals are at least aware of their existence. Lawyers who do a significant volume of divorce litigation make extensive use of commercially available computer software programs.²⁵ Given the complexity of some of the calculations, such as some of those related to the determination of income or application of the “undue hardship test,” in many cases it is very difficult to correctly apply the Guidelines without access to one of these programs. Indeed the use of these software programs is so important that they have gained quasi-official status, and practitioners have turned to this source before consulting the official version of the Guidelines published in the *Canada Gazette*.²⁶ These programs are not inexpensive, however, and it is apparent that some lawyers and judges who do not work regularly in this field are not making use of them to resolve cases.

It would seem that most judges who deal regularly with child support issues find that the Guidelines have simplified their task.²⁷ These judges recognize that there are still many cases that have to be litigated and that will be resolved only after the exercise of judicial discretion, but it is apparent that the Guidelines have produced more consistency between judges in the amounts of child support ordered than existed before they were in effect. While many judges believe that the Guidelines have reduced the amount of litigation, others are more sceptical, as revealed in the comments Justice Warren of the British Columbia Supreme Court made when trying to determine whether a payor had reached the “40 percent threshold” that would allow a joint custody arrangement to be a factor in setting the amount of child support:²⁸

It is proving to be a vain hope that the introduction of the federal Child Support Guidelines would make the task of settling child support easier and hence lead to settlements. If anything, fresh areas of dispute have arisen and certain aspects are at least as difficult and contentious as before.

²⁵ See e.g. *Divorcemate*, tel. 1-800-653-0925, Website www.divorcemate.com; *Childview*, tel. 1-800-787-8620, Website www.si.ab.ca; *Support.works*, tel. 1-888-791-4202, Website www.lawmaker.ca.

²⁶ E.g. amendments in force November 26, 1997, SOR JUS 97-551-01, in effect December 9, 1997. These changes are of course a matter of public record in the *Canada Gazette*, and early in February 1998 subscribers to the Department of Justice Canada’s *Child Support Newsletter* (a free publication) were informed of the changes.

²⁷ Justice Roydon Kealey of the Ontario Court of Justice (General Division) is quoted as being broadly supportive of the Guidelines, saying that since they have been in effect “child support has been a straightforward issue in at least 90 percent of the family law motions and trials he handles.” Quoted in “Bench and Bar give child support guidelines mixed reviews,” *Lawyers Weekly*, January 23, 1998, p. 10.

²⁸ *Crick v. Crick*, [1997] B.C.J. 2222 (S.C.), at para 11.

It is clear that experienced family law practitioners are making extensive use of the Guidelines to assist in the settlement of cases. While these lawyers appreciate that there remains significant scope for negotiation, for example about such issues as “special and extraordinary expenses,” the Guidelines appear to be structuring the negotiations and reducing the scope for argument, especially in cases where the parties’ financial affairs are relatively simple. It would seem, however, that even with an awareness of the Guidelines amount, in a significant number of cases, the parties are settling on a different, often lower, amount. The *Divorce Act*, subsections 15.1(7) and (8), makes clear that parties may agree to an amount that is less than the Guidelines require if “reasonable arrangements” have been made for the support of any children. This may, for example, occur because the recipient will be getting a larger property settlement, or a greater amount of spousal support (which may allow for more favourable tax treatment for a high income payor). But there continue to be concerns that there are cases where a lower amount is agreed to in order to avoid litigation and promote the kind of relationship that the recipient desires in regard to the children, rather than because there are financial provisions that are not reflected directly in the child support provision.

UNREPRESENTED LITIGANTS

With the cuts to Legal Aid, an increasing number of family law litigants are not represented by lawyers.²⁹ With the introduction of the Guidelines, the federal government has made a significant effort to make available — in print, on the Internet, and through a public information line — public legal education materials that parents can use to settle child support issues on their own.³⁰ However, there are courts in Canada where this written material is not readily available. Further, many child support claimants who are unrepresented have limited education, and in some cases limited language and numeric skills, so written materials are not adequate to ensure that they request, let alone receive, the amount to which they are entitled.

All courts have some personnel who are available to provide some assistance to those who are unrepresented and are trying to make a child support claim or settle a case. In some places, staff have the responsibility to ensure that individuals on public assistance receive the orders that they are entitled to, so that the public treasury can be reimbursed by payors for funds expended to support their children. In some places, Legal Aid duty counsel may be able to provide some assistance (in person or by phone), or there may be a mediation service available to assist in resolution of child support cases.

²⁹ In some provincial courts, such as those in Ontario, the rate of unrepresented family law litigants appears to be in the range of 60 ; see e.g. Feltham and MacNaughton, “Predicting the Popularity of Child Support Strategies” (1998), 30 R.F.L. (4th) 428, p. 431.

³⁰ See e.g. *Federal Child Support Guidelines: A Guide to the New Approach* (Department of Justice Canada, May 1997) and *Federal Child Support Guidelines: A Complete Workbook* (Department of Justice Canada, November 1997), Website http://canada.justice.gc.ca/Orientations/Pensions/index_en.html.

In some courts, such as the ones in Edmonton and Charlottetown, there are well-trained, knowledgeable staff with the time to assist those who are unrepresented. In such locales, there is a greater likelihood that the child support orders of the unrepresented will comply with the Guidelines and, for example, in appropriate cases make use of provisions that deal with undue hardship and special expenses. Judges also have an important role in dealing with the unrepresented, in particular in cases where there is an uncontested child support application, or a “desk” or “affidavit” divorce.³¹ They can refer cases where child support seems inadequate to appropriate staff.³² Under the *Divorce Act*, Section 11(1)(b), a judge who is granting a divorce is obliged to satisfy himself or herself that “reasonable arrangements have been made for the support of any children of the marriage, having regard to the applicable guidelines,” but it is apparent that judges vary in the extent to which they scrutinize the child support arrangements in uncontested divorces.

It would seem that for unrepresented parents, compliance with the Guidelines is highest where:

- there is a specialized or unified family court;
- detailed information about the Guidelines is readily available at the courthouse;
- there are court-based “divorce education” programs for parents;
- there are adequately trained resource personnel available to assist with child support issues; and
- the judges are prepared to take an active role, in particular when parties are without legal representation, in reviewing consent orders to ensure compliance with the Guidelines or that there are “special provisions” that otherwise ensure the support of children.

While some or all of these conditions are present in some locales, in others, few or none of these conditions are satisfied, and there appears to be substantial variation in the extent to which there is compliance with the Guidelines in unlitigated cases.

³¹ The *Divorce Act* Section 26(2)(b) allows the provinces and territories to adopt rules permitting the granting of a divorce without an oral hearing; only Newfoundland requires the personal attendance of parties to an uncontested divorce.

³² Those who are unrepresented may be seeking child support pursuant to a divorce. However, given the relative complexity of the superior court divorce process in many jurisdictions, it is probably more common for the unrepresented to be applying under provincial legislation in provincial family courts, where the process is more accommodating to the unrepresented; in most provinces, these courts are also applying the federal Guidelines as adopted by provincial legislation.(e.g. *Uniform Federal and Provincial Child Support Guidelines Act*, S.O. 1997, c. 20, in force December 1, 1997). Places with a unified family court may be a little more receptive to unrepresented individuals seeking a divorce than locales where there is a superior court dealing with divorce.

VARIATION OF OLD ORDERS

The Guidelines, Section 14(c), specify that the recipient of child support under an order made prior to the new regime coming into effect has the right to vary that order and come under the new tax regime and the Guidelines. An analysis of orders made prior to May 1, 1997 indicated that over half of the recipients of those orders would have an increase in net income under the new regime and, even taking the expected costs of litigation into account, that it would be advantageous for as many as one quarter of them to apply to the courts for variation.³³

Government officials were understandably concerned about the effect of a potential flood of applicants for child support variation on an already overcrowded family court system. While there have been a significant number of variation applications and renegotiations of prior agreements, it is clear that most of the recipients of old orders are not seeking variation, even though many would be financially better off if they did so. In some cases the reluctance to seek variation may be due to lack of knowledge, but there are also very significant emotional costs to reopening a divorce arrangement, and recipients have concerns about the effect that seeking variation might have on their relationship with their former partners, and ultimately on their children. The reluctance to reopen child support arrangements may be especially great in the common situation where there was a prior separation agreement or consent order, as recipients may feel “committed” to the arrangement, even if not legally bound.

CONCLUSION

GUIDELINES ARE HERE TO STAY, BUT NEED TO BE UNDERSTOOD AND IMPROVED

While the comments provided here are impressionistic, they suggest that the Guidelines are achieving at least some of the Section 1 objectives. It would seem that there is more consistency and an easier resolution of child support issues, and that this should gradually reduce the financial and emotional costs of divorce. Of course there remain inconsistencies and many cases that are very difficult to resolve.

An important challenge for researchers and policy analysts is to determine whether the impressions set out here are accurate, and in particular to learn the extent to which the Guidelines are being followed. A critical question is to ascertain the effect that the new legal regime is having on the adequacy of child support.³⁴ Variations between locales and between judges in the same locale must also be studied. The Department of Justice Canada in conjunction with the

³³ See Feltham and MacNaughton, “Predicting the Popularity of Child Support Strategies” (1998), 30 R.F.L. (4th) 428.

³⁴ A major issue in terms of the effect of the new regime is that the Guidelines and the new tax treatment came into effect at the same time. At least *on average*, the end of deduction/inclusion is likely to have the effect of reducing the amounts of child support ordered. It will be a challenge to separate the effect of the tax changes from the introduction of the Guidelines, though in theory it should be possible to do so.

provinces and territories is developing a research strategy to address these questions. Ultimately, the question of the adequacy and fairness of the Guidelines is based on policy and politics, and there are likely to be amendments³⁵ after Parliament reviews the Guidelines in 2001 and reports on them by 2002, if not sooner.

While other countries with child support guidelines have modified their models and amended their laws after initial implementation, no jurisdiction that has adopted child support guidelines has abandoned them and returned to a model of individualized assessment, and it seems most unlikely that Canada will do so either.

³⁵ As noted above, *supra* note 26, the Department of Justice Canada has made minor technical amendments to deal with problems with the Guidelines, but it seems likely that a major change will only be made after the parliamentary review.

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Federal Child Support Guidelines Reference Manual

A Review of the Concepts and Case Law

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A Review of the Concepts and Case Law

By Heather L. McKay

INTRODUCTION

On May 1, 1997, the Federal Child Support Guidelines came into effect after years of research, consultation, controversy and debate. The objectives of the Guidelines, as stated in Section 1 of the Regulations, are fourfold:

- (a) to establish a fair standard of support for children that ensures that after a divorce they continue to benefit from the financial means of both spouses;
- (b) to reduce conflict and tension between spouses by making the calculation of child support more objective;
- (c) to improve the efficiency of the legal process by giving courts and spouses guidance in setting the levels of child support awards and encouraging settlement; and
- (d) to ensure consistent treatment of spouses and children who are in similar circumstances.

Have any or all of these objectives been met? It is too soon to tell. However, from a survey conducted of family law practitioners in Calgary and from a review of the case law, it is clear that the Guidelines are not and cannot be a panacea for resolving all disputes over appropriate child support awards. Litigation continues over issues such as the following:

- (a) jurisdiction (which guidelines to use?);
- (b) authority (can the court decline to make an order for child support?);
- (c) the Guidelines and Section 11 of the *Divorce Act*;
- (d) determination of the appropriate guideline income to be used in calculating the base amount of child support and the ratio of both spouses' guideline incomes for apportioning add-ons;
- (e) Section 7 expenses;
- (f) shared custody;
- (g) treatment of income over \$150,000;

- (h) children at the age of majority or over;
- (i) application of the undue hardship test; and
- (j) application of the Guidelines to provincial legislation.

This paper will examine the way the courts have dealt with these issues since the implementation of the Guidelines.

JURISDICTION — WHICH GUIDELINES DO YOU USE?

The first step in establishing child support pursuant to the Guidelines is to determine which jurisdiction's table applies. The Guidelines provide in Section 3(3) that when the payor spouse resides in Canada the appropriate table is the one for the province in which that spouse ordinarily resides at the time the application is brought. If the payor spouse resides outside Canada, or his or her residence is unknown, then the table for the province in which the recipient spouse and children ordinarily reside applies.

This provision seems straightforward. However, in *Kowalewich v. Kowalewich* (unreported), June 5, 1997, B.C. S.C., the court did not use the table for Alberta, where the husband resided, but rather the table for B.C., where the mother resided with the children, and where the children were considered to be "substantially connected."

This case was decided just as the Guidelines came out and it is respectfully suggested that the "substantial connection" test does not apply. The reason for using the jurisdiction in which the payor resides has to do with the fact that the table for each province is calculated using that province's particular tax rate.

CAN THE COURT DECLINE TO VARY AN ORDER IN PLACE PRIOR TO MAY 1, 1997?

For pre-May 1, 1997, orders, Section 14 of the Regulations stipulates that, on an application to vary under Section 17(4) of the *Divorce Act*, the coming into force of the Guidelines is deemed to be a change in circumstances. It seems clear that Parliament intended that any person who brings an application will, as of right, come under the new regime. In *Williams v. Williams* (unreported), August 14, 1997, N.W.T. S.C., the court stated: "The enactment of the Guidelines itself provides the basis for a variation of a previously-made support order. There is no need for either party to satisfy a threshold test of a change in circumstance."

In other cases it was suggested that the wording of Section 14(b) and (c) was conjunctive and that a substantial change in circumstance was required in addition to the coming into force of the Guidelines in order to establish grounds for variation. (*Wang v. Wang* (unreported), July 11, 1997, B.C. S.C.). That was not the intention of Parliament and the section has been amended.

There are other cases where a variation was not ordered on the grounds that an order under the Guidelines was not in the child's best interests because the after-tax cost of the existing order would not be substantially different for the payor, but the amount available to the recipient would be substantially reduced (*Claridge-Skof v. Skof* [1997] O.J. No. 3112 and *Parsan v. Parsan* [1997] O.J. No. 3918).

THE GUIDELINES AND SECTION 11 OF THE DIVORCE ACT

Section 11 of the *Divorce Act* requires the court to satisfy itself that reasonable arrangements have been made for the support of the children and, if not, to stay the divorce until such arrangements are made.

In *Ninham v. Ninham* (unreported), June 27, 1997, Ont. Gen. Div., where the court was readily able to determine the amount of child support under the Guidelines but was not satisfied that the husband would honour the order, nor that the wife would enforce it, the divorce was stayed until the judge could be satisfied that the child support payments were being made.

In *Zarebski v. Zarebski*, [1977] O.J. No. 2114, the husband could not be found and the wife was unable to provide any information about his income or ability to pay support. The wife proposed to support the son herself rather than prolong the divorce process trying to locate the husband who had abandoned the family more than two years previously. The court allowed the divorce to proceed and found that the wife's solution was not ideal but "reasonable arrangements" need not be "ideal" as long as they are "reasonable" in the circumstances.

The Section 11 requirements that the judge make reference to the Guidelines in determining whether reasonable arrangements had been made were not absolute and did not compel the court to apply the Guidelines rigorously.

DETERMINING THE APPROPRIATE GUIDELINE INCOME TO BE USED IN CALCULATING THE BASE AMOUNT OF CHILD SUPPORT AND THE RATIO OF BOTH SPOUSES' GUIDELINE INCOME FOR APPORTIONING ADD-ONS

Even with the new Guidelines, the age-old problem of determining the payor's income continues, particularly where the payor is self employed, is involved in a family-run business, works in an area where he or she can receive cash payments that are not reported on a tax return, is underemployed or is "asset rich and cash flow poor."

Sections 15 through 19 of the Guidelines set out a comprehensive approach to the determination of income and the imputing of income in these circumstances. The first step in ascertaining an appropriate annual income is to use the sources of income set out under the heading “Total Income” in the T1 General Form issued by Revenue Canada. Those sources include not only employment commission, professional fees, and farming and fishing income, but also dividends, stock options, pension income, taxable capital gains, social assistance, employment insurance, Workers’ Compensation, rental income, net partnership income and other sources of income. Apart from the income tax return, it is extremely important to also thoroughly investigate:

- (a) all sources of income;
- (b) patterns of income;
- (c) financial statements, to determine whether the individual is self employed or a shareholder in a company in the event that additional income can be attributed (for example, funds may have been paid to non-arm’s length third parties, or personal expenses may have been deducted); and
- (d) whether income should be imputed, having regard to Section 19.

The sources of income as reported on the tax return are then adjusted in accordance with Schedule III because the way the item is reported on the tax return may not reflect the actual funds available. For example, dividends are shown grossed up on the tax return and therefore must be adjusted downward to show the actual amount available. Capital gains, on the other hand, are shown on the tax return at 75 percent of the actual gain and therefore must be adjusted to reflect the actual amount available.

PATTERN OF INCOME

Section 17 provides that when the court determines that a spouse’s annual income from a source under Section 16 would not fairly portray actual income, it may

- (a) where there is an increase or a decrease in each of the last three taxation years, take the source of income from the most recent taxation year;
- (b) where there is not a consistent increase or decrease, take the average of the three most recent taxation years; and
- (c) where there is a non-recurring amount in any of the last three most recent taxation years, include such portion of the amount as it deems appropriate.

In *Tremaine v. Tremaine* (unreported), March 24, 1997, Alta. Q.B., the husband had a fluctuating income over the last three years. The court stated that support should be decided on the basis of current income rather than on speculation about future income and imputed an income equal to the average of the last three years.

In *Perry v. Perry* (unreported), June 30, 1997, B.C. S.C., the husband applied for a reduction in child support payable for the parties' one child. The husband was a real estate agent and his income fluctuated. In 1993, he had been earning \$70,000 per year and had agreed to pay \$600 gross per month. His income in 1996 was a loss of \$13,000. His estimated net income for 1997, after expenses were deducted from his commissions, was \$34,000 to \$40,000. The court chose a lower end figure of \$35,000, applied the Guidelines amount and ordered the husband to pay his proportionate share of the child-care expenses.

In *Finn v. Levine* (unreported), May 27, 1997, Ont. Gen. Div., the husband was a real estate agent and his income fluctuated from year to year. His gross income was \$112,071 and his net income was \$32,281. The court started with his net income and added back 20 percent of his vehicle expenses or \$3,000 to represent his personal use, wages paid to his wife in the amount of \$5,781 and \$1,371 representing depreciation claimed. The total of \$42,379 was rounded up to \$42,500, for the purposes of applying the Guidelines.

SHAREHOLDER, DIRECTOR OR OFFICER

Another circumstance in which the court can deviate from the sources of income set out in the tax return is where the spouse is a shareholder, director or officer of a corporation and the annual income determined under Section 16 does not "fairly" reflect all the money available to the spouse for the payment of child support.

The court may direct that the spouse's income include:

- (a) all or part of the pre-tax income of that corporation or any related corporation for the most recent taxation year; or
- (b) an amount commensurate with the services provided to the corporation by the spouse, not to exceed the corporation's pre-tax income.

The Guidelines also provide that amounts paid by the corporation to non-arm's length individuals for salaries, wages, management fees, or other payments or benefits are to be added back into the pre-tax income, unless the spouse establishes that the payments were reasonable in the circumstances.

In *Elliott v. Elliott* (unreported), April 9, 1997, Alta. Q.B., the husband was self employed, claiming an income of \$45,000. The judge reviewed the financial statements for his company and held that a certain amount of automotive, entertainment, office, telephone and travel expenses had a personal component and should be added to his income. His income was deemed to be \$55,000.

In *Miller v. Miller* (unreported), May 30, 1997, B.C. S.C., the husband operated a company, drawing a salary of approximately \$40,000 per year. The company had a much higher gross income, and many of the family expenses were paid through the company. The judge determined that the company earned approximately \$130,000 gross per year, and imputed income of \$65,000 to the husband.

In *Estrela v. Estrela* (unreported), July 21, 1997, Ont. Gen. Div., the husband owned a shoe business. There was evidence that during the marriage he minimized his salary and utilized his companies to pay for personal expenses. The court arbitrarily increased his income from the declared amount of \$39,056 to \$45,000.

In *Shelleby v. Shelleby* (unreported), June 20, 1997, Ont. Gen. Div., the parties had two children and the wife applied for interim support. The husband operated a trucking business, Shelleby Transportation Limited, and several other businesses owned by his parents. His declared income for tax purposes was \$47,500 in 1996. The company had gross revenues of nearly \$8 million in the year ending July 31, 1996, and many family expenses, including the rental of a ski chalet for the children, had been paid for out of the company. The court looked at Section 18 of the Guidelines and in light of the pre-tax income of the company, the services provided by the husband to the corporation and related corporations, the benefits paid by corporate entities on behalf of the husband and the pre-separation lifestyle, an income of \$150,000 was attributed to the husband.

In the survey conducted for this paper, one practitioner reported that the wife was a geologist and decided to become a pharmacist. The court attributed an income level equal to that of a geologist to her. In another case, income was attributed to a farmer by adding one-half of the capital cost allowance and a portion of the optional inventory adjustment back into income. Clearly, the courts are willing to seize the jurisdiction granted to them under Section 17 to impute income, and payor spouses under-report income at their own peril.

IMPUTING INCOME

Section 19 of the Guidelines sets out the circumstances in which the court can impute income to an individual for the purposes of determining child support. The circumstances enumerated in Section 19 are not exclusive, and the section does not restrict the amount that can be imputed, nor does it give an indication as to how it should be imputed.

In some cases, the court has simply imputed income without providing the basis on which the amount is calculated. In the author's view, practitioners should ask the court to clarify this issue

by referring to one of the enumerated factors in Section 19 or, if the reason is not contained in Section 19, to state the reason. This information should be cited in the order for the following reasons:

- (a) if you must appeal, the grounds will be clear;
- (b) if the basis for the imputation of income changes or disappears, you can apply for a variation; and
- (c) a payor would have to prove that the basis for the imputation of income no longer applies before the court would order a variation.

In *Quintal v. Quintal* (unreported), August 22, 1997, Ont. Gen. Div., the husband was forced to resign as an RCMP officer due to disciplinary proceedings. His new wife obtained employment in New Brunswick and they moved. He had not obtained work approximately three months after leaving the force and his only income was a monthly pension of \$1,024. Justice Aston stated that it was not necessary to make a finding that the husband was intentionally underemployed in order to impute income to him. Justice Aston imputed one-half of his RCMP salary of \$25,000 to him, but postponed the commencement of the imputed salary level and the new quantum of support for a period of six months to allow him time to find employment.

In *Rains v. Rains* (unreported), June 16, 1997, Ont. Gen. Div., the court declined to impute income where the husband had left his employment at a salary of \$53,600, to accept a position in the United States with a salary of approximately \$36,000 (Cdn.). The evidence indicated that the husband's position as a hospital equipment technician had been recommended for elimination. Although he left the position before a formal decision was made, Justice Pardu stated he was not able to conclude the father was intentionally underemployed because he chose less remunerative employment rather than await termination of his employment. No evidence of U.S. tax rates was produced to enable the court to impute income under Section 19(1)(c), which covers situations in which the spouse lives in a country that has effective income tax rates that are significantly lower than those in Canada.

In *Ninham v. Ninham*, *supra*, both parties had native status and were exempt from income tax. The mother had custody of one child and the father had two children living with him. Both parties' income was adjusted pursuant to Section 19(1)(b) of the Guidelines, which provides that the court may impute income to a spouse if the spouse is exempt from paying federal or provincial tax. Justice Aston stated that to do otherwise would underestimate the capacity of each parent to support the children. Despite the father's inaccurate financial information, the court was not able to impute additional income above the amount disclosed by his pay stubs. The father's income of \$35,000 net per year plus \$2000 in child tax benefits was grossed up to the equivalent of \$50,000. The mother's income was also grossed up from the net income of \$14,000 to \$16,000. The result was that the mother would receive a net payment of \$193 per month.

In **McCargar v. McCargar** (unreported), June 25, 1997, Alta. Q.B., the parties had lost their land and cattle business in a foreclosure. The husband had chosen not to pursue employment. The judge held he could earn an income equivalent to the wife's income of \$26,000 per year and applied the Guidelines amount for the two older children. A one-time lump sum payment of \$410 was awarded for extraordinary expenses. No child support was awarded for the three younger children because their care was equally distributed and the parties were deemed to have an equal income.

In **Melanson v. Melanson** (unreported), June 9, 1997, N.B. Q.B., in addition to employment income the husband received the rental income from a basement apartment and from a tenant living in the matrimonial home. The husband claimed costs associated with the rental income. The judge attributed 40 percent of the gross net rental as income to the husband.

In **Vierling v. Boudreau** (unreported), August 14, 1997, Sask. Q.B., the wife had custody of their three children. She was taking accounting classes and was receiving \$1,000 per month from a student loan, which the husband argued should be considered income in order to reduce his child support obligations. Justice MacPherson Q.B. held on an interim motion that the student loan could not be looked upon as income to the wife, and the fact that part of the loan may be forgivable was immaterial. There was no material before the court to warrant a reduction of or departure from the Guidelines amount for child support. With respect to Section 7 extraordinary expenses, the judge directed that the wife would be entirely responsible for the cost of the one child's special medication, without any explanation.

In **Hoover v. Hoover** (unreported), July 21, 1997, N.W.T. S.C., the husband's sole source of income was a Workers' Compensation Board pension benefit of \$22,900. The benefit was exempt from income tax and was grossed up to an after-tax equivalent of \$29,565 pursuant to Section 19(1)(b). The grossed-up amount was used to calculate the applicable amount of child support pursuant to the Guidelines tables.

In **Pitt v. Pitt** (unreported), June 23, 1997, B.C. S.C., the husband had \$100,000 in mutual funds arranged to attract capital gain. The wife asked the judge to impute an income of 12 percent (being the increase in market value of the securities since they were acquired) and add it to his taxable income for support purposes. The court refused to do so, stating the following:

The difficulty here, when it comes to a consideration of Guidelines, Section 19(1)(h), is that Mr. Pitt does not at this time derive a significant or indeed any portion of his income from any capital gain which may accrue to his savings. He derives nothing from them except a possibility of future gain: and by the same token, a possibility of future loss, for these savings are invested in various stock markets; and stock markets I can notice, are in their very nature volatile... In short, it is my view, artificial in the extreme to ascribe the character of income to the possibility of future capital gain; and I decline to do so.

SECTION 7 EXPENSES

Section 7 of the Federal Child Support Guidelines sets out an exhaustive list of special or “extraordinary expenses” that may, in the discretion of the court, be apportioned between the parties in proportion to their incomes. The request referred to in Section 7(1) may be made by either spouse in the context of an application for child support or a variation of child support. The affidavit submitted on behalf of the party making the request must detail the claims under the various headings of Section 7(1) (*Middleton v. MacPherson* (unreported), June 12, 1997, Alta. Q.B.).

In order for an expense to be allowed as special or extraordinary it must fall within the enumerated categories in Section 7, which are:

- (a) child-care expenses;
- (b) medical and dental insurance premiums;
- (c) uninsured health and dental expenses;
- (d) extraordinary school expenses;
- (e) expenses for post-secondary education; and
- (f) extraordinary/extracurricular expenses.

If the expense falls within one of these categories then the court must determine:

- (a) whether it will exercise its discretion, having regard to the considerations set out in Section 7(1); and
- (b) whether the entire expense or a portion of it will be paid by the parties in proportion to their respective incomes.

In exercising its jurisdiction the court is required to take into account the following:

- (a) the necessity of the expense in relation to the child’s best interests;
- (b) the reasonableness of the expense, having regard to the means of the spouses and the child; and
- (c) the family spending patterns prior to separation.

In an article published on June 16, 1997, entitled “General Observations Federal Child Support Guidelines G. 7 Special or Extraordinary Expenses,” Dr. Julien Payne indicates that “means include all pecuniary resources, capital assets, income from capital assets or from employment, earning capacity and any other source from which gains or benefits are received, together with, in certain circumstances, money that a person does not have in possession but is available to such person.”

He also points out that the parties’ spending pattern prior to separation might have to be “reassessed” because what might have been affordable when the parties were together may be too costly when the parties are trying to operate two households. On the other hand, separation may have “triggered” additional expenses such as child-care.

Section 7(2) sets out as a guiding principle that the amount of the expense is to be shared by the spouses in proportion to their “respective incomes.” It is noted that Section 7(1) refers to the spouses’ means whereas Section 7(2) refers to their incomes. Means is a much more encompassing term. Dr. Payne suggests that there is no explanation of why this was done. It may well be that for the purposes of determining whether the expense is reasonable and necessary for Section 7(1), the entire lifestyles of the parties will have to be evaluated, but for the purposes of determining how the expense is to be shared, the incomes (as defined in the Regulations) of the spouses, which are easier to calculate, will be compared.

Section 7(3) provides that in determining the amount of the expense, the court has to take into account eligibility for subsidies, benefits, income tax deductions or credits relating to the expense. In *Middleton v. MacPherson*, supra, Madam Justice Moreau pointed out that the tax impact of some Section 7 expenses, such as health-related expenses, can only be determined at the end of the tax year. Therefore, the court can at best only estimate the tax impact of certain Section 7 expenses on a child support application, but should compute the proportionate share of each spouse on the basis of the estimated net cost of the expenses. With respect, the author suggests that in most cases we can and should use a computer program to determine the actual net amount.

There has been a fair amount of controversy and hence case law dealing with Section 7 expenses because the parties either cannot agree that a certain cost is an expense as defined in Section 7(1)(a) through (f) or, if it is such an expense, whether it is reasonable or necessary. A review of the case law indicates that when it comes to child-care expenses and medical and dental coverage, there is little argument that the cost, once calculated, provided that it is necessary and reasonable, should be apportioned between the spouses on the basis of their incomes.

The controversy in the case law seems to arise with respect to how the courts are to define “extraordinary educational or extracurricular activity expenses.” There is little or no guidance in the Guidelines to indicate what should be considered “extraordinary.” Even if the expense could be considered extraordinary, it is difficult for the parties to determine on their own whether it is reasonable or necessary. The case law suggests that it is also a challenge for the courts to

determine what is “extraordinary.” It becomes a case by case analysis. Many judges take the position that Madam Justice Moreau did in *Middleton v. MacPherson*, supra, that a substantial expenditure for a low income family may be considered extraordinary, where the same expenditure in a higher income family would have been taken into account in determining the average expenses under the Guidelines and would not be considered extraordinary.

Another consideration that should be addressed is how the extraordinary expenses are to be paid and who is going to pay them. Section 7 does not specify how the amounts are to be paid. Dr. Payne in his article, supra, states “expenses under Section 7 may be isolated, sporadic or recurring at irregular intervals. The court may decline to fix a specific amount of money to meet designated expenses. It may simply order that all or a fixed percentage of past, present or future expenses, shall be paid...the court may require expenses to be discharged by periodic payments or by a lump sum or by a combination of both.”

The court may use its discretion with respect to how the payments are to be dealt with once the expense is determined. The case law under Section 7 reveals a variety of approaches, as summarized below.

SECTION 7(1)(a) — CHILD-CARE EXPENSES

Generally, if the expense can be proven, is reasonable in light of the parties’ means, and is held to be in the best interests of the child, the courts have allowed child-care costs. The issue that has yet to be addressed, however, is whether a payor should be required to pay his or her full proportionate share of the costs of a nanny, as in most circumstances, nannies provide services to their employer over and above child-care, such as shopping, house cleaning, meal preparation and laundry. Clearly, the means of the parties and the spending patterns prior to separation will be extremely relevant in determining whether paying a proportionate share of such costs would be appropriate.

In *Huckell v. Huckell* (unreported), June 27, 1997, Alta. Q.B., the court awarded the full cost of a full-time nanny to assist the former wife, who worked part time and had one child with cerebral palsy and another with insulin-dependent diabetes. The husband’s proportionate share of the nanny’s cost was added to the table amount.

SECTION 7(1)(b) — MEDICAL AND DENTAL INSURANCE PREMIUMS ATTRIBUTABLE TO THE CHILD

In *Middleton v. MacPherson*, supra, Madam Justice Moreau held it is appropriate to apportion the payment of medical and dental premiums where the premium paid would be less if there were no children of the marriage. In that case, however, the husband had his new family on his plan as well, so there was no extra expense associated with the children of the marriage. The courts frequently simply direct the spouse with the plan to keep the children covered under that plan (*Andries v. Andries* (unreported), June 2, 1997, Man. Q.B.). In fact, Section 6 of the Regulations gives the court authority to so direct.

SECTION 7(1)(c) — HEALTH-RELATED EXPENSES

In *Huckell v. Huckell*, supra, the judge ordered that, after exhausting all subsidies and insurance coverage, the husband was to pay 100 percent of prescription, medical and dental expenses, including costs for orthodontics, wheelchairs, leg braces, corrective shoes, a walker and a standing frame, and a maximum of \$5,000 toward bathroom renovations required to accommodate the child's wheelchair.

In *Tallman v. Tomlee* (unreported), June 27, 1997, Alta. Q.B., an application for child support was brought under the *Parentage and Maintenance Act*, R.S.A. 1985, c.P-0.7, where the child had epilepsy and was legally blind. Counsel had agreed that the Guidelines would apply to the case. The judge held that the court could only depart from the Guidelines amount if undue hardship was claimed, which was not found to exist in this case. The mother's costs for travelling and staying with the child in the hospital were disallowed because they were not specifically listed in Section 7(1)(c). The mother was required to show receipts for special sporting activities and lessons or they would be disallowed in the future.

In *Middleton v. MacPherson*, supra, the court considered that the counselor required for the daughter was a special expense necessary for the best interests of the child.

SECTION 7(1)(d) — EXTRAORDINARY EXPENSES FOR PRIMARY OR SECONDARY EDUCATION

There is a great deal of variance in the case law on this issue. In *Middleton v. MacPherson*, supra, the court held that a case by case determination of the necessity of these type of expenses must be made, having regard to the child's best interests and the reasonableness of the expense, considering the parties' means and previous spending pattern. In that case the judge refused to characterize the school application fee of \$200 as an extraordinary expense because averaged over a year it was less than \$20 per month and there was no evidence as to what was being charged elsewhere for public and primary school registration in Edmonton. She held, however, that lunch supervision, field trips, skiing, swimming, viola rental and private music lessons were all expenses that extended beyond the basic school program, and they were characterized as extraordinary.

In *Hoover v. Hoover*, supra, the parties were divorced and a variation application was brought after the coming into force of the Federal Child Support Guidelines. The mother provided an itemized list of extraordinary school and extracurricular expenses for the children. Justice Vertes held that the expenses claimed, including costs of school supplies and school dances, as well as costs of recreational activities such as swimming, bicycling and movies, were ordinary expenses. The one exception allowed was \$178.78 per month for the cost of computer equipment to aid the children's education. The judge stated that, although computers were becoming quite common in schools, not every child has ready access to computers. The necessity of the expense was held to be reasonable and in the children's best interests.

Another issue that has not been specifically addressed is the cost of private school and whether or not a payor should be required to pay his or her full proportionate share. Clearly, if the spending pattern existed prior to the marriage and finances allow it, the expense should be apportioned. Consider, however, a circumstance where after separation one spouse elects to put the child in private school and then expects the other to pay the cost. Certainly the financial means of the spouses would be a very important factor to consider, even if the school is in the child's best interests.

In *Vaughan v. Vaughan* (unreported), March 14, 1997, N.S. C.C., the husband was a neurologist. The parties' daughter was born with cystic fibrosis. Their son was diagnosed with severe asthma and had a severe speech impairment that required therapy. The wife and husband had agreed that the wife would give up her full-time work and career prospects in order to ensure that their children had the best possible opportunities in life. The judge ordered the husband to pay 100 percent of the private school costs for the two handicapped children.

SECTION 7(1)(e) — EXPENSES FOR POST-SECONDARY EDUCATION

See the section on children over the age of majority.

SECTION 7(1)(f) — EXTRAORDINARY EXPENSES FOR EXTRACURRICULAR ACTIVITIES

In *Rains v. Rains*, supra, the mother claimed extraordinary recreational expenses of \$3,568.25 including costs of summer camps, soccer, swimming, skiing, pizza days at school, birthday parties and Brownies. Justice Pardu inferred that the word "extraordinary" means activities for which the cost is disproportionately high in relation to the payor's income that would not be included in the usual allowance for recreation, which is part of the table amount. The recreational activities, with the exception of skiing, were held to be ordinary and the skiing expenses were not justified. Justice Pardu went on to state that "it is not open for a parent to select any recreational activity regardless of cost and then demand [that] the other parent ... contribute... unless there is a special need for the activity, the cost of which is disproportionate to the parents' incomes, no contribution should be required from the non-custodial parent."

In *Andries v. Andries*, supra, the swimming and baseball registration expenses were not allowed as extraordinary, but \$500 was awarded to offset the costs of travel between towns to baseball tournaments. The school district levied an unusual fee of \$60 for students to participate in each sport. The judge held that this was an extraordinary expense, ordering an additional \$180 to cover the three sports the son was involved in.

In *Cameron-Masson v. Masson* (unreported), May 12, 1997, N.S. F.C., the two children had some special needs related to asthma, eczema and an allergy to nuts. The wife also claimed extraordinary expenses for daycare and a babysitter, the deductible for braces, sports activities, piano lessons and other items. The total extraordinary yearly expense claimed by the wife was \$3,972.

The judge did not provide an analysis of why he found these expenses extraordinary. He seemed to have simply accepted the fact that they were. The judge held that since these costs would fluctuate, it was more appropriate to designate a percentage above the monthly support award. He looked at the parties' relative incomes, and ordered the father to pay two thirds of the extraordinary expenses, payable twice yearly in advance. There also did not appear to be any evidence given with respect to the net tax costs for daycare and the babysitter.

In *Huckell v. Huckell*, supra, the court awarded a base amount of \$1,920 a month based on a Guidelines income of \$153,567. This amount was clearly inadequate. The husband's proportion of Section 7 expenses was determined to be 93.85 percent. The judge allowed for a full-time nanny, physiotherapy over and above what was covered by health care, school costs for both children, a computer for the son, a camp for both children and a tutor at \$20 a week for 10 months, for total add-ons of \$20,478.66 a year. This was divided by 12 months and the amount was added to the award for a total of \$3,521.60 per month. The judge held, however, that the extracurricular activity costs claimed by the wife would not be considered extraordinary in this income bracket and would be included in the base amount.

In *VanWynsberghe v. VanWynsberghe* (unreported), June 24, 1997, Ont. Gen. Div. (child over 18), the only add-on that the judge allowed was for the child's vocal lessons. The other expenses he deemed ordinary. The wife was required to provide receipts proving payment for the voice lessons and to inform the husband if the lessons ceased at any time.

In *Middleton v. MacPherson*, supra, the court allowed \$615 for the cost of ballet.

SHARED CUSTODY — ACCESS 40 PERCENT OF THE TIME OR MORE

Both counsel and judges appear to have a great deal of difficulty in determining an appropriate amount of support where one party has access 40 percent of the time or more. There are two questions that arise. First of all, what constitutes 40 percent of the time? And secondly, how do you calculate the amount of support?

Madam Justice Moreau in *Middleton v. MacPherson*, supra, was asked to comment on what constitutes "40 percent of the time." She had ordered the parties to share the child relatively equally, and therefore declined to answer the question, but stated the following on page 16:

One might foresee avoiding complicated arithmetic calculations which will vary from year to year by counting the child's arrival day at one parent's home as that parent's day, and the child's departure day as the other parent's day. However, an apportionment of days might have to be carried out when, for example, a parent exercises non-overnight mid-week access.

In contrast, the father in *Cross v. Cross* (unreported), July 22, 1997, B.C. S.C., argued that he exercised access over 40 percent of the time by calculating his access during non-school hours. He exercised relatively generous access consisting of one-half of the children's summer vacation and alternate weekends from Friday after school until Thursday morning. When only non-school hours were calculated he averaged over 40 percent of the time. But when the total time over the year was calculated, he only exercised access approximately 30 percent of the time. The court held that to interpret the meaning of "time" under Section 9 as "non-school hours" would offend the ordinary meaning of the section and that if that had been the result intended by Parliament, the language of the section would have clearly expressed this intent. The court, therefore, held that 40 percent of the time means actual time.

Madam Justice Moreau was also asked to deal with the issue of how to calculate child support in shared custody situations. She pointed out that Section 8, which deals with split custody, provides that the appropriate amount of support is the "difference between the amount that each spouse would otherwise pay if a child support order was sought against each of the spouses."

Section 9 of the legislation does not direct that the net amount be paid but allows the court some discretion. Madam Justice Moreau states the following on page 25:

Clearly, Section 9 requires the court to weigh each of subsections (a), (b) and (c) and not to simply perform the calculation referred to in Section 8. Given the broad discretion which can be exercised under Section 9, the court would not, however, be prevented from using the Section 8 type calculation (considering the difference between the table amounts payable by each spouse) as a starting point for comparison purposes.

Having decided that she had a broad discretion under Section 9, Madam Justice Moreau awarded the difference between the table amounts that each spouse would pay to the other spouse as support, plus the amount determined under Section 7, on the rationale that it was desirable to avoid delving into a case by case consideration of child-care budgets, which "does not produce predictable results and makes settlement negotiations problematic."

Madam Justice Moreau further held that although Section 9 did not require written reasons in shared custody situations, provided that the factors in Section 9(a), (b) and (c) were taken into account, these would be advisable for the sake of clarity.

HOW IS INCOME OVER \$150,000 TO BE TREATED?

The drafters of the Child Support Guidelines Regulations chose the amount of \$150,000 as the benchmark up to which point the Guidelines apply. Where a spouse has an income of greater than \$150,000 the court may either multiply the excess income by the percentage set out in the Guidelines table, or exercise its discretion in determining the appropriate amount of child support based on the child's needs and circumstances and the ability of the parties to pay. It could be argued that the Guidelines amounts up to \$150,000 provide adequately for the costs of raising a

child and any further support may be unnecessary unless otherwise proven. As a result, the courts are given the same level of discretion in awarding support based on excess income as they had prior to the enactment of the Guidelines.

In *Francis v. Baker* (unreported), May 22, 1997, Ont. Gen. Div., the husband had an annual income of almost \$1 million. He argued that the sheer size of the payment based on the table amount made it an inappropriate amount. The judge examined the children's budget and expenses as well as evidence of the husband's lavish lifestyle and expenses, and determined that the table guideline amount including the percentage of income over \$150,000 was appropriate. Child support of \$10,034 per month for two children was awarded, based on the husband's undertaking to also continue paying for a number of additional expenses. The wife's budget expenses covered the cost of tutoring and private schools and therefore the husband was not responsible for these expenses.

In *Sagl v. Sagl* (unreported), July 11, 1997, Ont. Gen. Div., the court also applied the Guidelines calculations. The mother did not provide a budget to the court for her son's expenses and only provided the cost for private school. The husband failed to provide his income information despite his legal obligation to do so. In 1996, he admitted his income was \$800,000 to \$900,000 (U.S.). The court accepted his testimony that he would have an annual income of \$200,000 (U.S.) and converted that into the sum of \$274,680 (Cdn.). The court calculated the Guidelines base table amount for \$150,000 and an additional sum for the income difference between \$150,000 and \$274,680. The judge held the Guidelines support was sufficient to cover the cost of private school and as a result there was no allocation for additional extraordinary expenses.

CHILDREN AT THE AGE OF MAJORITY OR OVER

When dealing with support for children at or over the age of majority, the courts are still faced with the issue of first determining whether the child is still a child of the marriage "and unable by reason of illness, disability, or other cause, to withdraw from [his or her parents'] charge or to obtain the necessities of life," pursuant to the *Divorce Act*. The cases indicate that the courts are prepared to continue support after the child has reached the age of majority even if he or she is not attending a post-secondary educational institution, provided that the child is "dependent." This approach seems to flow from the lack of opportunity for self-sufficiency available to youth in the present economic climate.

In *Otto v. Beallor* (unreported), 1996, Ont. Gen. Div., the child was 22 years of age and it was argued that he should bring his own application for support. The judge held that Section 17 restricts the application to "either or both former spouses."

In dealing with the issue of whether the child was a “child of the marriage” for the purpose of the Federal Child Support Guidelines, the court held that a child may regain the lost status of “child of the marriage” upon return to full-time attendance at a post-secondary educational institution. The court stated the following:

The test for determining whether a child is a “child of the marriage” within the meaning of section 2(1) of the Divorce Act turns on whether the child has voluntarily withdrawn from his or her parents’ charge or control. This is a question of fact to be determined in light of the particular circumstances of the case. An older child who withdraws from full-time university studies in order to evaluate his career options may revert to the status of a “child of the marriage” and be entitled to child support upon returning to full-time education at a community college.

In **Allison v. Allison** (unreported), June 12, 1997, Ont. Gen. Div., Justice Valin held that the oldest son was capable of supporting himself and therefore no support would be awarded. The son was turning 22 years of age, had completed his undergraduate degree at Nipissing University, and had been working at a number of part-time jobs for several years.

If the child is found to be a dependant, the courts have the discretion under Section 3 of the Guidelines to decline to apply the Guidelines and to award support based on the conditions, means, needs and other circumstances of the child and the spouses’ ability to pay support. Judicial discretion is essential in these types of cases because the children may have greater needs, often associated with post-secondary education expenses, or reduced needs because they are earning part-time income.

In **Carrothers v. Carrothers** (unreported), June 20, 1997, B.C. S.C., the father objected to paying support for the oldest son, who was 18 years of age and had graduated from high school. However, the son was found to be dependent as he was taking two courses at college and the only employment he could find was working part time at Pizza Hut, earning approximately \$500 per month. The judge stated that because the son partially supported himself, support would be arbitrarily set at \$250 per month until he turned 19, or found more work.

In **VanWynsberghe v. VanWynsverghe**, *supra*, the son was 19 years of age and had enrolled in a 10-month course at a Vancouver film school. Although he had access to an education fund, the judge estimated the shortfall to be approximately \$2,250 for tuition expenses and \$9,000 for living expenses. The son would earn approximately \$3,000 during the summer. The father was ordered to pay the child half of the tuition shortfall, to provide an airline ticket to Vancouver or cash equivalent, and to provide the child \$300 per month for 10 months, which was half of the shortfall for living expenses. The judge evidently deducted the child’s income of \$3,000 from the total living expenses of \$9,000 prior to awarding support for living expenses.

In **Pitt v. Pitt**, *supra*, the court reduced the table amount for a child of the age of majority because the child’s part-time employment enabled him to contribute to his post-secondary expenses. The

son made \$3,400 which took care of his personal expenses of \$280 monthly. The court fixed support at the single child rate set out in the table less \$200.

In *Finn v. Levine*, supra, the parties' son was 21 years of age and attending York University. The child's expenses were approximately \$18,000 per year including post-secondary expenses. The court awarded support in accordance with the Guidelines tables, and proportioned the post-secondary costs between the parents. The court did reduce the post-secondary expenses claimed, by applying the Levesque litmus test.

Another question that frequently arises concerns the applicable table amount where there are two or more children and one of them is not residing in the home. In *Blair v. Blair* (unreported), November 28, 1997, Ont. Gen. Div., one child was under the age of majority and resided at home with the wife. The older child was over the age of majority and was away from home at university for eight months of the year. The court concluded that it would be inappropriate to apply the table amount for two children, because the assumption behind the table amount concerning economies of scale does not hold true when one child is away at school and has shelter and food costs. The judge held that the table amount for one child should be applied for the child under the age of majority, and the table amount for one child for the child over the age of majority.

The court went on to question whether the table amount should be fixed for eight months and then reduced for the four months the older child was at home. On the facts of that case the judge indicated that would not be appropriate, because although the economies of scale argument would apply when the child was living at home from May to September, the opposite was true for the other eight months. There were additional costs, such as expenses for transportation, visits home during the school year and telephone calls. The judge found that the wife's costs of maintaining the home that the older child returned to were costs she had 12 months of the year, not just four, and that her contribution to his clothing costs, pocket money and other personal expenses was also incurred year round. The court also suggested that the post-secondary school costs would be limited to tuition and books because the residence, meal plan and other costs were subsumed in the table amount.

HOW AND WHEN DO YOU APPLY THE UNDUE HARDSHIP TEST?

Section 10(1) allows either spouse or former spouse to apply to increase or reduce the amount of support that would otherwise be ordered pursuant to the Guidelines, if undue hardship can be shown.

In *Middleton v. MacPherson*, supra, the court was asked to consider whether the common-law partner could claim undue hardship. The court held that the wording of Section 10(1) did not allow the common-law spouse to make a claim of undue hardship. The determination of undue hardship could only be made on the basis of a finding that the spouse, or a child in respect of whom the request was made, was the person suffering from the undue hardship. The judge did point out, however, that the spouse might be able to establish that his or her share of the

household expenses is unusually high due to the presence of other persons in the household, such as the children of the common-law spouse.

Section 10(2) of the Guidelines sets out a non-exhaustive list of circumstances that could create undue hardship. They include a high level of debt incurred before separation or debt incurred to earn a living, high access costs, and legal support obligations for other parties such as spouses or other children.

Madam Justice Moreau cautioned that Section 10 should not become an indirect vehicle for the payment of spousal support, which must be determined having regard to the circumstances in subsections 15.1(5) and (7) of the *Divorce Act*. She also points out the following on page 20:

Using Section 10 as a vehicle to redistribute resources from one household to another raises the prospect of members of the payor spouse's household subsidizing the costs of the payee spouse's household. The joint financial obligation upon spouses to maintain the children of the marriage recognized in Section 26.1(2) of the Divorce Act has not been legislatively extended to other members of each spouse's household.

If the court does find circumstances of undue hardship, its discretion cannot be exercised if the household of the spouse pleading undue hardship has a higher standard of living than the household of the other spouse. Section 10(4) of the Guidelines provides that a court may use the test set out in Schedule II to the Guidelines in comparing the standards of living of the respective households.

Pursuant to Section 10(5) of the Guidelines, if the court exercises its discretion with respect to undue hardship, it may reduce the amount of child support over a period of time to allow the payor to overcome the circumstances that constitute the undue hardship. If the court does apply the undue hardship test, Section 10(6) of the Guidelines provides that it must record its reasons for doing so.

Dr. Payne points out in an article entitled "General Observations Federal Child Support Guidelines F.10 Undue Hardship" that, while the list of examples focuses on undue hardship to either spouse or former spouse, Section 10(1) clearly includes undue hardship to a child in respect of whom the request is made. He also suggests that the word "undue" signifies that "stringent criteria will be applied." As can be expected, there will be some degree of economic hardship suffered as a consequence of the separation and divorce. He states "in order to meet the requirements of Section 10(1) the hardship must be exceptional or excessive."

Changes to the *Income Tax Act* or the coming into effect of the Guidelines cannot alone support an undue hardship claim. In *Hoover v. Hoover*, supra, the court dealt with an undue hardship claim made by the father who sought a reduction in the amount of child support granted in 1996 pursuant to the *Levesque* formula. The mother argued that to apply the Child Support Guidelines would lower the amount of child support and create an undue hardship. Justice Vertes reviewed

Section 10 and the circumstances that may cause a spouse or child to suffer undue hardship and said that, while the section was not exhaustive, judicial discretion is limited and the circumstances primarily relate to expenses incurred outside the parent-child relationship. The fact that the Guidelines support is lower was not a circumstance, contemplated by Section 10(2).

The court referred to an article by Norman Feras entitled “New Child Support Guidelines – A Brief Overview” (1997), 25 R.F.L. (4th) 356, in which the author submitted that the Guidelines establish a system of average justice. Justice Vertes stated that the term “undue” had to imply something more than inconvenience caused by a lower standard of living. The wife’s undue hardship claim was rejected because the court’s discretion is severely limited in “average” situations such as the case at hand.

Undue hardship was also argued in *Tremaine v. Tremaine*, supra. The support application involved two children, but the husband had a third child from another relationship. The husband suggested that the proper way to apply the Guidelines was to include that child as a child for whom he must pay support so that he would pay the wife two thirds of the table amount calculated for three children. The judge stated that the Guidelines amount could not be reduced by factoring in the third child. The court can only consider the third child under the undue hardship test, and if undue hardship is not found, the Guidelines amount cannot be adjusted.

In *Hansen v. Hansen* (unreported), May 6, 1997, B.C. S.C., the parties made an agreement that was lower than the Guidelines amounts. The court did not find sufficient evidence of hardship to vary the Guidelines amount and stayed the divorce pending more acceptable provisions for child support or better evidence of hardship.

If undue hardship is found, the court has frequently not used the Schedule II calculations for standard of living, but has rather resorted to its own calculations. The standard of living test appears to impose a complicated and often confusing task on both the courts and the parties. For example, in *Martin v. Gerard* (unreported), June 16, 1997, Ont. Gen. Div., Justice Kozak found undue hardship in the case, but did not complete any of the analysis or calculations set out in the Guidelines and required forms. The mother claimed undue hardship related to a high level of school debts, an obligation to support a new spouse, money required to purchase work clothing and a vehicle, and high access costs for travelling from Kingston to Thunder Bay. The court took these factors into consideration in deciding not to vary the previous divorce judgement in which the mother was not required to pay child support.

In *Jacques v. Jacques* (unreported), May 12, 1997, Sask. Q.B., the court came to the opposite conclusion in a support application involving three children. The father was raising two other children and the court concluded there was undue hardship without providing the appropriate calculations. Support was based upon three fifths of the table obligation for five children.

In *Middleton v. MacPherson*, supra, Madam Justice Moreau was asked to consider whether the child and spousal support paid by the husband’s common-law spouse to her former husband could be deducted for the standard of living test. The court found that the common-law spouse

was a member of the "husband's household" under the Schedule II definition because she shared living expenses with the husband. She therefore was entitled to deduct the child and spousal support payments she made to her former husband.

In *Kadderly v. Kadderly* (unreported), August 1, 1997, P.E.I. S.C., the husband was a veterinary surgeon who resided in Cleveland, while the wife and four children resided in P.E.I.. He claimed unusually high expenses for access costs and life insurance costs. The table support was reduced from \$2,100 to \$1,800 after crediting the husband \$300 per month for extraordinary life insurance costs. Although the husband failed to meet the undue hardship test because he had the higher standard of living, the access costs were considered to determine the husband's means and ability to pay spousal support and Section 7 expenses for post-secondary expenses. The court concluded that both parties had insufficient means for the court to require either party to contribute to the cost of post-secondary expenses above the basic child support award.

In *Williams v. Williams*, *supra*, the mother moved from the Northwest Territories to Nova Scotia and the child remained with the father. The mother submitted a claim for undue hardship based on her high access costs. Justice Vertes rejected the claim pointing out that the court maintains discretion, pursuant to Section 10, to award an amount that is different from that specified in the Guidelines. While her access costs were acknowledged to be significant, they were not unusually high. The mother had an income, business assets and a new partner who was contributing to her household, and failed to prove undue hardship.

The use of the undue hardship test and its effect on varying the Guidelines amounts will no doubt be an unsettled area for the foreseeable future.

PROVINCIAL LEGISLATION

The Federal Child Support Guidelines have also been adopted to apply to provincial child support legislation. The *Justice Statutes Amendment Act*, 1997, Ch.B. S.A. 1997, was assented to on June 18, 1997, and amends Section 39 of the *Alberta Domestic Relations Act* by providing the following in Section 1(6):

- (a) *The Lieutenant Governor in Council may make regulations designating the Federal Child Support Guidelines as defined in subsection 2(1) of the Divorce Act (Canada) as the child support Guidelines to be followed pursuant to section 27, 28 and 36 of this Act...*

Although Section 7 of the *Justice Statutes Amendment Act* states that Section 1 comes into force on proclamation, no regulations had been promulgated up to November 28, 1997. This Act does not specifically amend the *Parentage and Maintenance Act*.

However the Guidelines were and continue to be consulted and applied under provincial maintenance applications. In *Tallman v. Tomlee*, supra, both counsel requested that the court apply the Guidelines in a support application under the *Parentage and Maintenance Act*. However, Justice Wilson stated that a case could be made that the Guidelines do not apply where the parties were not married, and cited the Department of Justice Canada pamphlet of May 1997, entitled *A Guide to a New Approach: Federal Child Support Guidelines*.

In two Alberta decisions, *C.V.P. v. J.C.S.* (unreported), October 13, 1996, Alta. Q.B., and *Ouchi v. Ouchi* (unreported), October 31, 1997, Alta. Q.B., Madam Justice Rawlins consulted the Guidelines prior to the enactment of the legislation and found them useful in determining the appropriate child support under the *Parentage and Maintenance Act*.

In *Bevand v. Bevand* (unreported), June 20, 1997, Ont. Gen. Div., a stepfather applied to vary a provincial court order pursuant to the *Family Law Act*. Justice Perkins set the amount of child support pursuant to the Guidelines, noting that a bill was currently before the Ontario Legislature to adopt the Guidelines to apply to provincial legislation. He did, however, give the parties the opportunity to file a consent to dismiss the variation if the parties found that the existing deductible and taxable child support order was more favourable to the parties.

As with any new legislation, it is going to take some time to work out the kinks. Overall, practitioners seem to be satisfied with the concept of the Guidelines. The problems seem to arise largely in the areas of Section 7 expenses, undue hardship and shared custody.

Many practitioners appear to have taken the “cost plus” approach to the Guidelines, trying to “add on” as much as possible to the base amount. In the author’s view, this is not what Parliament intended with respect to Section 7 expenses, some of which are designated as “extraordinary.” Hopefully, the case law will further refine and clarify this issue, to eliminate the need for court applications.

It is not as clear that the developing jurisprudence will resolve the problem inherent in the shared custody provisions. In the author’s view, the better approach would be to amend the legislation to delete the 40 percent reference, and to consider instead whether there is true shared parenting and a sharing of costs. The section was designed to apportion the cost of shared parenting, but having access 40 percent of the time does not necessarily mean that the actual costs of parenting are being shared.

With respect to undue hardship, such a provision does seem necessary and fair, and it will be interesting to observe how the case law evolves in this area.

To assist in the most appropriate and beneficial development of the law under the Guidelines and to achieve a proper support award, counsel can be most influential by arriving at the court house well prepared.

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Federal Child Support Guidelines Reference Manual

Reduction in Conflict? A View from the Trenches

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views of the Department.*

Reduction in Conflict? A View from the Trenches

By Jim M. Stoffman, Q.C.¹

INTRODUCTION

It was supposed to be a kinder and gentler world as envisioned by the Child Support Guidelines, a world in which the contentious, subjective and unpredictable issues of child support would be reduced to a series of calculations with the result that we would have “a fair standard of support for children,” that would “reduce conflict and tension” and “ensure consistent treatment of spouses and children.”² To a large extent, the Guidelines have achieved this mandate, especially with respect to facilitating the exchange of financial information and in setting the base amount of support. On the other hand, the reality of the Guidelines is that, while many situations have been simplified, there is still significant confusion, ambiguity and dispute. The legislation seeks to provide a solution for problems that, ultimately, may not be solved by a strict set of rules. The need for further legislative reform, amendment and clarity is still very much a live issue. This article reflects the author’s own experience with the Guidelines, which may be different from that of other practitioners.

DISCRETION OF THE COURT (AND LACK THEREOF)

While the amendments to the *Divorce Act* and the implementation of the Federal Child Support Guidelines sought to impose consistency in the process of determining child support, the result has fettered, in all too substantial a fashion, the appropriate discretion previously enjoyed by and necessary for the court. While hard and fast rules bring predictability, they also create injustice in many situations.

In the author’s view, one of the major areas where the court’s discretion ought to be maintained to some degree is with respect to situations where children spend significant time in the home of each parent but fail to arrive at the magic “40 percent rule,” or where the non-custodial parent expends significant funds to maintain the well-being of the children. Currently, Section 9 sets a threshold of “40 percent of the time over the course of a year” before the court can consider an amount other than the table amount. No guidance is given with respect to calculating the magic number. Negotiations are made more difficult as payor spouses try to increase access to reach the threshold or recipient spouses try to reduce the access to ensure the threshold is not met. This new battleground now fosters child relationships that are based on a specific and inflexible time-sharing formula as opposed to one directed to the children’s interest. In many cases today, parents argue over who gets the credit for the time the children are in school. One will want access, not “until drop-off Monday morning at school,” but “until pick-up Monday after school,” all the while fighting for a few more hours here and there, in an attempt to arrive at the

¹ The author acknowledges the assistance of Cynthia Hiebert-Simkin in the preparation of this paper.

² Federal Child Support Guidelines SOR/97-175, Section 1, Objectives.

40 percent threshold or prevent the other parent from reaching it. In one Saskatchewan case, a mother characterized time spent by the father coaching the children's sports teams as access time with the children, thus encroaching on her time with the children.³ If the parties are unable to agree, the court also finds itself adding up the hours.⁴ Should not support obligations be measured with a more varying and considered opinion founded upon the actual contributions of each parent?

The apparently arbitrary figure of 40 percent also ignores the fact that a parent who has the children, for example, 39 percent of the time will have greater expenses than a parent who has the children for little or no time, yet both are ordered to pay the same amount of support. There are a myriad of situations today where non-custodial, non-40 percent parents expend substantial funds, in addition to their obligations under the Guidelines, to maintain a true second home for their children, purchasing clothing and sporting equipment, paying for music lessons or tutors, and incurring similar expenses because the 61 percent custodial parent does not feel it necessary or refuses to pay. The fact that there appears to be little effective redress and that all parents who do not meet the 40 percent threshold are thrown into the same mix does little to evoke a proper sense of respect for and understanding of our laws. How can it be stated or believed that this situation will satisfy one of the four objectives of the Guidelines — that is, “to ensure consistent treatment of spouses and children who are in similar circumstances”? It is submitted that the word “spouses” encompasses both parents and each of their contributions to the well-being and welfare of their children, whether imposed by statute or undertaken out of a sense of love, morality or, perhaps most importantly, the needs of the child.

While a court has little discretion as a party approaches the 40 percent threshold, it has complete discretion after the threshold has been met. While couched in mandatory language, stating that the court *must* consider certain factors, the factors essentially mean that the court can look at whatever it deems appropriate. One option exercised by the court has been to seize upon the formula used in Section 8 of the Guidelines. In Section 8, where parties have “split” custody — that is, where each spouse has custody of one or more children — the quantum of child support is a net amount, the difference between the amount each spouse would otherwise pay to the other,

³ *Hubic v. Hubic* [1997] S.J. No. 491 (QL).

⁴ *Cross v. Cross* [1997] B.C.J. No. 1741 (QL) 7 obiter: That school attendance hours following overnight access would be added to the computation of time of the parent who prepared the children for school; *Dempsey v. Dempsey* [1997] N.S.J. No. 327 (QL): The court found that, under the periods of care and control ordered by the court, the payor spouse did not accumulate 146 out of 365 days, even including after-school care, and declined to consider Section 9. The court did not provide its calculations or address the issue of how the time in school was considered. *Metzner v. Metzner* [1997] B.C.J. No. 2903 (QL): Once the children were returned to school by the father on Monday morning, they were the responsibility of the mother and she was given credit for the hours in school on the day that the exchange took place.

based on their respective incomes.⁵ Thus, there seems to be an assumption that households where each party has children at least 40 percent of the time will have roughly the same expenses as a family where each parent has custody of one or more children. If that assumption is true for parents who have the children at least 40 percent of the time, could it not be equally true of parents who have the children less than 40 percent of the time?

The requirement set out in Section 21 with respect to the information that *must* be included with the application is another example of a situation where the court's lack of discretion is creating difficulties. The intent of the legislation is to make the payor spouse provide the financial disclosure necessary to make a determination with respect to support and to ensure that the court has complete financial information in order to make its decision or, in the case of consent orders, confirm that the order is in accordance with the Guidelines. While this is a laudable goal, the reality is that the mandatory nature of the Section 21 information has created often unnecessary expense and stress for litigants.

Consider the case where each party has information about the current financial position of the other and they have reached an agreement based on the Guidelines with respect to support. The terms of a consent judgement are agreed upon and submitted to the court. However, the party providing the affidavit to the court must provide the court with a copy of every personal income tax return and every notice of assessment or re-assessment issued to the payor spouse for each of the three most recent taxation years [Section 21(1)(a) and (b)]. The problem is then two-fold. First, as practitioners are aware from past experience, many people do not keep copies of the income tax returns or notices of assessment, or the copies are not readily available. Revenue Canada, when asked to provide information, will often provide a computer printout that is not the complete tax return demanded by the legislation. It may have been enough to satisfy the parties as they considered the information for the purposes of reaching an agreement but it will not satisfy the legislation. The second problem is one of bulk: if copies of the tax returns and notices of assessment are available and provided to the court, the quantity of the information is such that affidavit material, even on a divorce by way of consent judgement, is both heavy and full of needless information. If the information is not provided, the court has no discretion but to "bounce" the judgement until the appropriate disclosure has been provided. One must question whether the real intent of the legislation is truly being met by this "Big Brother" mentality.

⁵ *Hubic v. Hubic* [1997] S.J. No 491 (QL): In considering the amount payable under Section 9, the court considered Section 9(a) with reference to Section 8 and ordered a "net" amount. It also ordered that the parties continue to pay for the extracurricular activities in which they enrolled the children, it being acknowledged that the father was paying for the more expensive activities. Neither party provided the court with any figures with respect to the increased costs of the shared custody arrangement under Section 9(b). *Middleton v. MacPherson* (1997) 29 R.F.L. (4th) 334 (Alta Q.B.): The court determined that Section 8 could be used as a starting point in considering the quantum of support, in accordance with the discretion permitted by Section 9 (in particular, Section 9(c)). The court also examined the historical development of Section 9, noting that a December 1996 draft of the legislation contemplated a formula for shared custody situations similar to Section 8 of the current Guidelines.

SECTION 3(2) — CHILDREN AT THE AGE OF MAJORITY OR OVER

Pursuant to Section 3(2), where a child is at or over the age of majority, the amount of the child support order is the amount determined either by applying the Guidelines as if the child were under the age of majority or, if the court considers that approach inappropriate, having regard to the condition, means, needs and other circumstances of the child and the financial ability of each spouse to contribute to the support of the child.

While the court has previously considered evidence about the income and expenses of adult children, the requirement in Section 3(2) has led to a whole new level of fact gathering not previously experienced. In an application for child support for a child at or over the age of majority, it is common for the payor spouse to demand full disclosure of the child's hours of work, income, deductions and expenses. This can often exacerbate already difficult family situations. The troubled child who is estranged from a parent will feel even more antagonistic after the demand for information. The recipient spouse is trapped: he or she must encourage or force the recalcitrant child to provide the information, or face the possibility of assuming complete responsibility for the support of that child. "Children" are now, more than ever before, subject to a subpoena requiring them to produce financial information and to provide answers to a myriad of questions dealing with school curricula, bursaries, scholarships, loans and such.

There also is an evidentiary concern: on what basis can a party demand, or a court order, information from an adult "child" who is not a party to an action? There is no provision in the federal Guidelines that insists this information be provided by the child. Where the child is clearly dependent in some fashion but refuses to provide financial information to the court, will the court have no choice but to deny the claim for support, as necessary as it may be? If the child is subpoenaed but will not cooperate, will the court impose sanctions against the child?

SECTION 4 — INCOMES OVER \$150,000

Pursuant to Section 4, where the income of the payor spouse is greater than \$150,000, the court is directed to award an amount pursuant to the Guidelines or, if the court considers that amount to be inappropriate, the court can set an amount based on the following:

- (a) the table amount payable on the first \$150,000;
- (b) the balance of income, an amount that is appropriate considering the condition, means, needs and other circumstances of the children who are entitled to support and the financial ability of each spouse to contribute; and
- (c) the amount payable under Section 7.

The case law on Section 4 that has developed to date makes clear the difficult task that faces the court when the payor has a generous income by average standards. In considering this section, the courts have awarded a straight table amount of \$10,000 per month, determining that the

payor's wealth was such that the children should have the benefit of that wealth when with both parents;⁶ have refused to order a straight table amount, ordering an amount that was \$4,000 per month less because the recipient had not provided a full and complete common sense explanation of the costs related to the child that would justify the table amount;⁷ and have refused to order an amount over the table amount because a departure from the table amounts in Section 3 should not be made without a clear and compelling reason.⁸

As in other sections that provide discretion, practitioners and the court are offered little direction on appropriate considerations when moving from the rigidity of Section 3 to the broad discretion of Section 4(b).

SECTION 7 — SPECIAL OR EXTRAORDINARY EXPENSES

The consideration of Section 7 expenses has gone farther than most people realistically imagined possible. It appears there is little agreement on whether the words "special" or "extraordinary" are either special or extraordinary. This is most clearly demonstrated by the categories in Section 7(1)(d) "extraordinary expenses for primary or secondary school education" and Section 7(1)(f) "extraordinary expenses for extracurricular activities."

In the cases that have proceeded to court, "extraordinary" has been fitted into as many slots as there have been submissions. While it was presumed that the child support table amounts included a certain amount for some form of extracurricular activities, there are several cases that indicate that where there is a history of attending activities prior to separation, the activities will continue to be a shared expense after separation, even if the activities themselves are relatively ordinary.⁹ A computer, which many "intact" families may consider a luxury, has been considered "extraordinary" and a necessity, as not every child has ready access to a computer.¹⁰ The cost of extracurricular expenses may not be allowed but the cost of travel in a rural area to attend the activities may be "extraordinary."¹¹

⁶ *Francis v. Baker*, (1997) 28 R.F.L. (4th) 437: The decision has been appealed and the Ontario Court of Appeal has not yet rendered its decision.

⁷ *Simon v. Simon* [1997] O.R. No. 4145 (QL).

⁸ *Shiels v. Shiels* [1997] B.C.J. No. 1924 (QL).

⁹ *Bureau v. Bureau* [1997] N.S.J. No. 422 (QL): Extracurricular expenses for soccer, hockey, gymnastics and piano lessons supported by family history; *Dempsey v. Dempsey* [1997] N.S.J. No. 327 (QL): Extracurricular expenses for hockey, ringette and soccer; *Dodd v. Dodd* [1997] O.J. No. 2076 (QL): Expenses for figure skating and riding supported by family history; *Middleton v. MacPherson* (1997) 29 R.F.L. (4th) 334 (Alta Q.B.): The costs of school fees, field trips, ballet and swimming to be shared.

¹⁰ *Hoover v. Hoover* [1997] NWT No. 43 (QL).

¹¹ *Andries v. Andries* (June 19, 1997) Brandon Centre [unreported].

“Extraordinary” does not appear to mean “extraordinary” in the circumstances of average Canadians overall, as was thought prior to judicial interpretation. Instead, it appears to mean “extraordinary” in the circumstances of each case. Thus hockey, baseball, football, gymnastics and music lessons were considered an extraordinary expense in the context of a family in poverty while expenses for hockey, ringette and soccer were also found to be extraordinary expenses where the father earned \$39,974 per year and the mother earned \$21,247 per year.¹²

SECTION 21(2) — INCOME INFORMATION — OBLIGATION OF THE RESPONDENT

The financial information set out in Section 21 need only be provided by the applicant or respondent at the time an application is made. As a result, a party seeking to vary support, with no information voluntarily provided by the other party, *must* incur the cost of a court application in order to obtain the information with which to make the decision whether or not to apply. This can create unnecessary delays (in dealing with the recalcitrant spouse) and expenses (in retaining counsel) for an application that may not be appropriate (for example, where the taxable amount of support under the previous regime results in a higher after-tax position as a result of effective income-splitting). Amending the legislation to ensure that the information must be provided upon request would give the parties the opportunity to make a reasoned, informed decision with respect to any application to vary the quantum of support.

NO DISCLOSURE OF THE RECIPIENT’S INCOME

One of the goals of the Child Support Guidelines is to reduce conflict and tension between the spouses. However, this goal is not achieved by the provisions with respect to financial disclosure. Except in specific instances, the recipient’s income is not a consideration before the court in calculating the amount of support, nor is it required to be provided. This runs counter to the general public perception that, if one person discloses information in a court case, the other will do the same. The system of justice has been steadily moving toward more complete disclosure of relevant information in order to speed up resolution of outstanding issues. This does not appear to be the case in applications under the Guidelines. Instead, payor spouses are in a position where they must disclose their complete financial situation (and the information required under Section 21 can be very extensive) yet they are not entitled, at first instance, to know the financial situation of the recipient spouse. There is often a perception on the part of the payor that it is an “all and nothing” situation, that all the obligations fall on the payor and none of the obligations fall on the recipient. This perception is not enhanced by provisions that do not require at least some minimal disclosure of the recipient’s income when examining the issue of child support, an acknowledged joint obligation. This sense of “unfairness” is revealed in a vast number of complaints.

¹² *Regier v. Wensjoe* (October 17, 1997) Winnipeg Centre [unreported]; *Dempsey v. Dempsey* [1997] O.J. No. 2976 (QL).

CONCLUSION

The drafters of the Child Support Guidelines legislation recognized that the wide discretion previously exercised with respect to child support awards, by agreement or otherwise, had led to perceived inequities. Experience in using the Child Support Guidelines appears to show that the situation has moved to the extreme opposite end of the spectrum, to an area of little or no discretion, where families are not perceived as individuals with potentially unique concerns. In simple family situations, the Guidelines may prove to be extremely useful. However, one piece of legislation cannot solve all the permutations that face millions of Canadian families. How is it that the court has substantial discretion to vary child support when the payor's income is over \$150,000 but does not have similar jurisdiction when examining the quantum of support in the lower tax brackets? How is it that the court can examine the income of the recipient in situations where the payor's income is over \$150,000 but cannot consider the income of the recipient where the payor is in a lower tax bracket and the recipient may earn more income?

One can appreciate that more flexibility may create situations where people have more areas over which to fight. However, the value of flexibility in examining the cases of individual families can be balanced with the need to ensure clarity and certainty. Most provinces have marital property legislation that mandates some form of equal division of assets and debts but also manages to retain discretion for the courts to order a different scheme where the situation warrants. In order for the public to feel that the system is fair to both parties, some redress for the current perceived inequities can be built into the legislation. While it is not suggested that the law revert to the pre-May 1, 1997 system entirely, the statutory straitjacket that now binds the judicial mind is, with respect, an unwarranted restraint upon the courts.

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Federal Child Support Guidelines Reference Manual

Practitioner's View of the Guidelines

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solely those of the authors and do not necessarily represent the
views of the Department.*

Practitioner's View of the Guidelines

By Barbara Thompson

and

Lynn Rockman

INTRODUCTION

The purpose of this paper is to outline some of the advantages and disadvantages of the Child Support Guidelines from a practitioner's perspective. Some of the more complex issues have been explored and areas of concern for the practitioner have been identified. In addition, certain sections of the Guidelines that have important technical requirements have been highlighted.

ADVANTAGES OF THE CHILD SUPPORT GUIDELINES

In the authors' view, the Guidelines have facilitated negotiations and reduced conflict between separated and separating spouses. Faster and more comprehensive financial disclosure and an increased awareness of child support among new and existing clients have occurred since the introduction of the new regime. Settlements have been more quickly and easily achieved because the issues are narrower.

FINANCIAL DISCLOSURE

The mandatory production of documents has facilitated and expedited exchange of information and negotiations between counsel. We have found that negotiations are much easier in large part as documents are often produced at the initial stages without argument.

The Guidelines have successfully detailed what constitutes basic financial disclosure. Section 21 of the Guidelines has largely eliminated the debate over what constitutes basic financial disclosure between counsel. It has also been of great assistance in obtaining disclosure from the self-represented spouse.

KNOWLEDGE OF THE INDIVIDUAL SPOUSE

Many separated and separating couples are aware of the existence of the Guidelines. Their knowledge may only go as far as a vague or general awareness that there are tables and amounts for child support. In addition, lawyers are now able to advise clients with far more accuracy as to the probable amount of child support that will be payable or that the client can expect to receive. This increase in the predictability of results has reduced the cost of determining a client's rights and responsibilities.

NARROWING THE ISSUES

Since the Guidelines have been in effect, it has been the authors' experience that the quantum of periodic child support is more easily resolved. Regarding special and extraordinary expenses, health and child-care costs are straightforward and are now relatively easy to negotiate and determine. Disputes over child support are now reserved for cases that are truly unusual or involve complex facts.

PROBLEM AREAS OF THE GUIDELINES

SHARED CUSTODY (SECTION 9)

If each spouse has the child(ren) residing with him or her for at least 40 percent of the time over the course of the year, the court has discretion to determine the amount of child support. The court must consider the amounts set out in the applicable tables for each spouse (Section 9(a)); the increased costs of shared custody arrangements (Section 9(b)); and the condition, means, needs and other circumstances of each spouse and child (Section 9(c)).

In some cases, spouses are distracted by the 40 percent threshold. For some, the 40 percent test serves as an invitation to argue about time with their children, motivated largely by the financial consequences. Parents may be inappropriately advancing positions on custody, hoping to trigger or to avoid the threshold test in Section 9.

It is not too surprising that the 40 percent threshold test has resulted in a "counting hours syndrome." The 40 percent test has shifted the discussion away from a substantive analysis of the nature of the parenting arrangement to a focus on a comparison of hours and arguments that "school hours" and "sleep time" not be counted.

While determining the amount of child support where parents have shared custody is difficult, we anticipate that the developing jurisprudence will be of assistance. In the interim, counsel should be mindful of the following points.

- (a) It is a mistake for counsel to ignore Section 9(b) and (c) and simply employ the so-called "subtractive" method (as is found in the Section 8 split custody section, for example). The courts have recognized that Section 9 requires consideration of both the increased costs of shared custody arrangements as well as all other factors and circumstances of the spouses and the children. Unfortunately, in many instances, counsel have simply not provided the court with sufficient evidence, particularly in relation to increased costs of the shared custody arrangements. Judges uniformly implore counsel to focus on all aspects of the Section 9 test.

- (b) More care should be taken in completing a detailed and accurate child expense budget. The budget should include day-to-day expenses, expenses that may be duplicated between households, expenses that are significant but not necessarily occurring on a regular basis, and the special and extraordinary expenses covered by Section 7.
- (c) Once the additional and other circumstances are identified, counsel should carefully consider all possible arguments that can be made with respect to the increased costs of a shared custody arrangement and their impact on the monthly support payments.

CHILDREN AT THE AGE OF MAJORITY OR OVER

The amendments to the *Divorce Act* have changed the definition of “child of the marriage” from a child under the age of 16 to a child under the age of majority. Thus, reference must be made to the provincial legislation concerning the age at which a child reaches majority. In six provinces, including Ontario, the age of majority is 18 years; in four provinces and the two territories, it is 19 years.

Once a child reaches the age of majority, the court has discretion. The presumptive rule in Section 3(1) no longer applies if the court considers the table amount to be inappropriate. This is an area where judges can and will exercise their discretion. Based on the authors’ limited survey of cases, this has resulted in lower support awards for older children, particularly where there is an additional payment on account of post-secondary education. Counsel must be careful to present all of the evidence relating to older children’s expenses. In addition, in presenting legal arguments, lawyers may want to consider the jurisprudence under the previous Section 15 of the *Divorce Act*, which may well be applicable.

SPECIAL AND EXTRAORDINARY EXPENSES

One area that has always been difficult is determining how to cover significant extra costs for children. Unfortunately, the Guidelines have not helped to clarify the issue. Counsel is, for the most part, eagerly awaiting the developments in the case law concerning extraordinary and special expenses (Section 7 of the Guidelines). Predictably, there has been disagreement over the term “extraordinary” in relation to extracurricular expenses (Section 7(1)(f)). For example, some view the term “extraordinary” as limiting the expense to the competitive athlete, whereas others have rejected such a narrow definition. It may be, as some judges have remarked, that the “extraordinary” test or threshold should differ depending on the parents’ ability to pay.

Counsel should be mindful that even if an expense falls within a category enumerated in Section 7, evidence must be presented related to the test enunciated in the preamble in Section 7(1), as follows:

- (a) the necessity of the expense;
- (b) the way that expense relates to the child’s best interests;

- (c) the reasonableness of the expense;
- (d) the reasonableness of the expense with respect to the parents' means and those of the child; and
- (e) the family's spending pattern prior to separation.

Another interesting question is whether Section 7 is intended to apply prospectively. For example, can a spouse claim a proportionate share of expenses for post-secondary education (Section 7(1)(e)) where the actual amount of the expense will be determined at a future date? The Guidelines appear to contemplate orders for future expenses. Section 13(e) of the Guidelines provides that where the amount of an expense cannot be determined, the proportion to be paid in relation to the expense should be specified.

UNDUE HARDSHIP

Undue hardship has been a complex area, in part because of the complexity of the comparison of household standards of living test (Schedule II to the Guidelines). This test is difficult to apply and is virtually impossible to explain to a client. In the authors' view, this test should be simplified.

As a technical aside, it is important to remember that in departing from the table amount, the court is required to give reasons (Section 10(6)). It may be helpful to the judge if the factors upon which counsel wishes the court to rely in its reasons are set out as grounds for the notice of motion or application.

SOME TECHNICAL POINTS

SECTION 11 OF THE *DIVORCE ACT*

Section 11(b) of the *Divorce Act* has been changed. It is the court's duty "to satisfy itself that reasonable arrangements have been made for the support of any children of the marriage, having regard to the applicable Guidelines, and, if such arrangements have not been made, to stay the granting of the divorce until such arrangements are made." Even in an uncontested divorce, the supporting affidavit must have sufficient evidence to enable the judge to satisfy himself or herself that the requirements of Section 11(b) have been met. At the very least, this should include a statement of each parent's current income, the amount being paid, the applicable table amount and an explanation if the amount paid differs from the table amount. Without this information, it is quite likely that the motion for divorce judgement will not be granted.

INFORMATION REQUIRED IN A CHILD SUPPORT ORDER

Counsel must pay particular attention to the requirements of Section 13 of the Guidelines regarding the specific information that must be included in each child support order. This includes:

- (a) the name and birth date of each child for whom support is being paid under the order;
- (b) the income of any spouse whose income is used to determine the amount of the child support order;
- (c) the amount determined under paragraph 3(1)(a) for the number of children covered by the order;
- (d) the amounts for a child of the age of majority or over;
- (e) the particulars of any special or extraordinary expense, the child to whom that expense relates and the amount of the expense, or, if the amount of the expense cannot be determined, the proportion to be paid in relation to the expense; and
- (f) the date of the first payment, as well as the day of the month on which all subsequent payments are to be made.

INCOME DETERMINATION

Sections 16 to 21 of the Guidelines must be carefully reviewed by counsel. The required information must be exchanged and be before the court in all applications for child support.

In determining income, care must be taken to review the adjustments to income listed in Schedule III. Some early decisions improperly calculated a spouse's income by deducting the spouse's Canada Pension Plan contributions and Employment Insurance premiums. Amendments have been made to Schedule III to clarify this issue, so that one may only deduct these amounts when an employed payor is paying Employment Insurance premiums and Canada Pension contributions on behalf of a person or people in their employ. Schedule III, and in particular Section 1, is technical and may be cross-referenced to paragraph 8(1) of the *Income Tax Act*.

It is important not to overlook the other adjustments to income contained in Schedule III. By way of example, taxable capital gains should be replaced with the actual amount of the gain in computing income. Do not just look at line 150! Counsel should take special care to consider non-recurring income or non-recurring losses, whether capital or business investment losses, and to present the relevant evidence. Counsel must review the payor's income tax returns for the most recent three-year period to ensure that, for example, deductions for capital cost allowance

with respect to real property are included as income (Schedule III, Section 11) and that fluctuating income in the three most recent taxation years is considered (Section 17(1)(b)).

Particular attention should also be given to Section 19 of the Guidelines, which provides a partial list of the circumstances in which the court may impute income. Counsel should consider the evidence to be marshalled and presented to the court, and whether expert evidence, such as accounting or tax evidence, is required. In presenting a case under Section 19(1)(a), claiming that a spouse is intentionally underemployed or unemployed, care must be taken to ensure that the court has sufficient evidence from the parties as well as corroborative evidence where applicable.

ENFORCEMENT OF ORDERS

The amount of child support payable must be adjusted when the payor's income changes. This can make enforcement difficult. Therefore, counsel may wish to consider attaching a generic "fill in the blanks" amending agreement to separation agreements, which parents could complete without having to pay for a new agreement every year. Clients should be forewarned that the provisions in the Guidelines and the table amounts may change from time to time, and that they should refer to legal clinics, the Department of Justice Canada or resource centres set up in the various courts for updated information.

Various comprehensive publications available through the Department of Justice Canada, particularly *The Complete Workbook*, can help the individual spouse calculate the amount of child support that he or she must pay or can expect to receive.

SUMMARY

It is important to remember that the Guidelines are not intended to be a comprehensive solution that will resolve all child support issues in all circumstances. It is a mistake to think that the Guidelines will solve all issues relating to child support through the use of tables or a straightforward formula. To do so would result in a too rigid approach, which would fail many parents and children. In an attempt to achieve a balance between predictability and flexibility, the court, in certain areas, has a continuing discretion, so thorough presentation of appropriate evidence and effective advocacy are still required.

While the Guidelines have helped many families focus on and agree to child support arrangements after separation, in the areas of concern identified above, advocacy is still required. Counsel must be careful to keep in mind that the Guidelines will in many circumstances serve as a very general directive, and that the evidence that must be before the court may be very similar to that presented before the Guidelines were in place. Particularly in the absence of relevant jurisprudence, counsel must be particularly vigilant in marshalling all of the evidence, as well as in advancing all arguments to enable the court to make a clear determination of sufficient child support.



A Consolidation of

THE
DIVORCE ACT

DEPARTMENT OF JUSTICE
CANADA

R.S., 1985, c. 3 (2nd Supp.)

[D-3.4]

An Act respecting divorce and corollary relief

[1986, c. 4, assented to
13th February, 1986]

SHORT TITLE

Short title

1. This Act may be cited as the *Divorce Act*.

INTERPRETATION

Definitions

2. (1) In this Act,

"age of majority"
« *majeur* »

"age of majority", in respect of a child, means the age of majority as determined by the laws of the province where the child ordinarily resides, or, if the child ordinarily resides outside of Canada, eighteen years of age;

"appellate court"
« *cour d'appel* »

"appellate court", in respect of an appeal from a court, means the court exercising appellate jurisdiction with respect to that appeal;

"applicable guidelines"

« *lignes directrices applicables* »

"applicable guidelines" means

(a) where both spouses or former spouses are ordinarily resident in the same province at the time an application for a child support order or a variation order in respect of a child support order is made, or the amount of a child support order is to be recalculated pursuant to section 25.1, and that province has been designated by an order made under subsection (5), the laws of the province specified in the order, and

(b) in any other case, the Federal Child Support Guidelines;

"child of the marriage"

« *enfant à charge* »

"child of the marriage" means a child of two spouses or former spouses who, at the material time,

(a) is under the age of majority and who has not withdrawn from their charge, or

(b) is the age of majority or over and under their charge but unable, by reason of illness, disability or other cause, to withdraw from their charge or to obtain the necessities of life;

"child support order"

« *ordonnance alimentaire au profit d'un enfant* »

"child support order" means an order made under subsection 15.1(1);

"corollary relief proceeding"

« *action en mesures accessoires* »

"corollary relief proceeding" means a proceeding in a court in which either or both former spouses seek a child support order, a spousal support order or a custody order;

"court"

« *tribunal* »

"court", in respect of a province, means

(a) for the Province of Ontario, the Ontario Court (General Division),

(a.1) for the Province of Prince Edward Island or Newfoundland, the trial division of the Supreme Court of the Province,

(b) for the Province of Quebec, the Superior Court,

(c) for the Provinces of Nova Scotia and British Columbia, the Supreme Court of the Province,

(d) for the Province of New Brunswick, Manitoba, Saskatchewan or Alberta, the Court of Queen's Bench for the Province, and

(e) for the Yukon Territory or the Northwest Territories, the Supreme Court thereof,

and includes such other court in the province the judges of which are appointed by the Governor General as is designated by the Lieutenant Governor in Council of the province as a court for the purposes of this Act;

"custody"

«*garde*»

"custody" includes care, upbringing and any other incident of custody;

"custody order"

«*ordonnance de garde*»

"custody order" means an order made under subsection 16(1);

"divorce proceeding"

«*action en divorce*»

"divorce proceeding" means a proceeding in a court in which either or both spouses seek a divorce alone or together with a child support order, a spousal support order or a custody order;

"Federal Child Support Guidelines"

«*lignes directrices fédérales sur les pensions alimentaires pour enfants*»

"Federal Child Support Guidelines" means the guidelines made under section 26.1;

"provincial child support service"

«*service provincial des aliments pour enfants*»

"provincial child support service" means any service, agency or body designated in an agreement with a province under subsection 25.1(1);

"spousal support order"

« *ordonnance alimentaire au profit d'un époux* »

"spousal support order" means an order made under subsection 15.2(1);

"spouse"

« *époux* »

"spouse" means either of a man or woman who are married to each other;

"support order"

« *ordonnance alimentaire* »

"support order" means a child support order or a spousal support order;

"variation order"

« *ordonnance modificative* »

"variation order" means an order made under subsection 17(1);

"variation proceeding"

« *action en modification* »

"variation proceeding" means a proceeding in a court in which either or both former spouses seek a variation order.

Child of the marriage

(2) For the purposes of the definition "child of the marriage" in subsection (1), a child of two spouses or former spouses includes

(a) any child for whom they both stand in the place of parents; and

(b) any child of whom one is the parent and for whom the other stands in the place of a parent.

Term not restrictive

(3) The use of the term "application" to describe a proceeding under this Act in a court shall not be construed as limiting the name under which and the form and manner in which that proceeding may be taken in that court, and the name, manner and form of the proceeding in that court shall be such as is provided for by the rules regulating the practice and procedure in that court.

Idem

(4) The use in section 21.1 of the terms "affidavit" and "pleadings" to describe documents shall not be construed as limiting the name that may be used to refer to those documents in a court and the form of those documents, and the name and form of the documents shall be such as is provided for by the rules regulating the practice and procedure in that court.

Provincial child support guidelines

(5) The Governor in Council may, by order, designate a province for the purposes of the definition "applicable guidelines" in subsection (1) if the laws of the province establish comprehensive guidelines for the determination of child support that deal with the matters referred to in section 26.1. The order shall specify the laws of the province that constitute the guidelines of the province.

Amendments included

(6) The guidelines of a province referred to in subsection (5) include any amendments made to them from time to time.

R.S., 1985, c. 3 (2nd Supp.), s. 2, c. 27 (2nd Supp.), s. 10; 1990, c. 18, s. 1; 1992, c. 51, s. 46; 1997, c. 1, s. 1.

JURISDICTION

Jurisdiction in divorce proceedings

3. (1) A court in a province has jurisdiction to hear and determine a divorce proceeding if either spouse has been ordinarily resident in the province for at least one year immediately preceding the commencement of the proceeding.

Jurisdiction where two proceedings commenced on different days

(2) Where divorce proceedings between the same spouses are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on different days and the proceeding that was commenced first is not discontinued within thirty days after it was commenced, the court in which a divorce proceeding was commenced first has exclusive jurisdiction to hear and determine any divorce proceeding then pending between the spouses and the second divorce proceeding shall be deemed to be discontinued.

Jurisdiction where two proceedings commenced on same day

(3) Where divorce proceedings between the same spouses are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on the same day and neither proceeding is discontinued within thirty days after it was commenced, the Federal Court, Trial Division has exclusive jurisdiction to hear and determine any divorce proceeding then pending between the spouses and the divorce proceedings in those courts shall be transferred to the Federal Court, Trial Division on the direction of that Court.

Jurisdiction in corollary relief proceedings

4. (1) A court in a province has jurisdiction to hear and determine a corollary relief proceeding if

(a) either former spouse is ordinarily resident in the province at the commencement of the proceeding; or

(b) both former spouses accept the jurisdiction of the court.

Jurisdiction where two proceedings commenced on different days

(2) Where corollary relief proceedings between the same former spouses and in respect of the same matter are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on different days and the proceeding that was commenced first is not discontinued within thirty days after it was commenced, the court in which a corollary relief proceeding was commenced first has exclusive jurisdiction to hear and determine any corollary relief proceeding then pending between the former spouses in respect of that matter and the second corollary relief proceeding shall be deemed to be discontinued.

Jurisdiction where two proceedings commenced on same day

(3) Where proceedings between the same former spouses and in respect of the same matter are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on the same day and neither proceeding is discontinued within thirty days after it was commenced, the Federal Court, Trial Division has exclusive jurisdiction to hear and determine any corollary relief proceeding then pending between the former spouses in respect of that matter and the corollary relief proceedings in those courts shall be transferred to the Federal Court, Trial Division on the direction of that Court.

R.S., 1985, c. 3 (2nd Supp.), s. 4; 1993, c. 8, s. 1.

Jurisdiction in variation proceedings

5. (1) A court in a province has jurisdiction to hear and determine a variation proceeding if

(a) either former spouse is ordinarily resident in the province at the commencement of the proceeding; or

(b) both former spouses accept the jurisdiction of the court.

Jurisdiction where two proceedings commenced on different days

(2) Where variation proceedings between the same former spouses and in respect of the same matter are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on different days and the proceeding that was commenced first is not discontinued within thirty days after it was commenced, the court in which a variation proceeding was commenced first has exclusive jurisdiction to hear and determine any variation proceeding then pending between the former spouses in respect of that matter and the second variation proceeding shall be deemed to be discontinued.

Jurisdiction where two proceedings commenced on same day

(3) Where variation proceedings between the same former spouses and in respect of the same matter are pending in two courts that would otherwise have jurisdiction under subsection (1) and were commenced on the same day and neither proceeding is discontinued within thirty days after it was commenced, the Federal Court, Trial Division has exclusive jurisdiction to hear and determine any variation proceeding then pending between the former spouses in respect of that matter and the variation proceedings in those courts shall be transferred to the Federal Court, Trial Division on the direction of that Court.

Transfer of divorce proceeding where custody application

6. (1) Where an application for an order under section 16 is made in a divorce proceeding to a court in a province and is opposed and the child of the marriage in respect of whom the order is sought is most substantially connected with another province, the court may, on application by a spouse or on its own motion, transfer the divorce proceeding to a court in that other province.

Transfer of corollary relief proceeding where custody application

(2) Where an application for an order under section 16 is made in a corollary relief proceeding to a court in a province and is opposed and the child of the marriage in respect of whom the order is sought is most substantially connected with another province, the court may, on application by a former spouse or on its own motion, transfer the corollary relief proceeding to a court in that other province.

Transfer of variation proceeding where custody application

(3) Where an application for a variation order in respect of a custody order is made in a variation proceeding to a court in a province and is opposed and the child of the marriage in respect of whom the variation order is sought is most substantially connected with another province, the court may, on application by a former spouse or on its own motion, transfer the variation proceeding to a court in that other province.

Exclusive jurisdiction

(4) Notwithstanding sections 3 to 5, a court in a province to which a proceeding is transferred under this section has exclusive jurisdiction to hear and determine the proceeding.

Exercise of jurisdiction by judge

7. The jurisdiction conferred on a court by this Act to grant a divorce shall be exercised only by a judge of the court without a jury.

DIVORCE

Divorce

8. (1) A court of competent jurisdiction may, on application by either or both spouses, grant a divorce to the spouse or spouses on the ground that there has been a breakdown of their marriage.

Breakdown of marriage

(2) Breakdown of a marriage is established only if

(a) the spouses have lived separate and apart for at least one year immediately preceding the determination of the divorce proceeding and were living separate and apart at the commencement of the proceeding; or

(b) the spouse against whom the divorce proceeding is brought has, since celebration of the marriage,

(i) committed adultery, or

(ii) treated the other spouse with physical or mental cruelty of such a kind as to render intolerable the continued cohabitation of the spouses.

Calculation of period of separation

(3) For the purposes of paragraph (2)(a),

(a) spouses shall be deemed to have lived separate and apart for any period during which they lived apart and either of them had the intention to live separate and apart from the other; and

(b) a period during which spouses have lived separate and apart shall not be considered to have been interrupted or terminated

(i) by reason only that either spouse has become incapable of forming or having an intention to continue to live separate and apart or of continuing to live separate and apart of the spouse's own volition, if it appears to the court that the separation would probably have continued if the spouse had not become so incapable, or

(ii) by reason only that the spouses have resumed cohabitation during a period of, or periods totalling, not more than ninety days with reconciliation as its primary purpose.

Duty of legal adviser

9. (1) It is the duty of every barrister, solicitor, lawyer or advocate who undertakes to act on behalf of a spouse in a divorce proceeding

(a) to draw to the attention of the spouse the provisions of this Act that have as their object the reconciliation of spouses, and

(b) to discuss with the spouse the possibility of the reconciliation of the spouses and to inform the spouse of the marriage counselling or guidance facilities known to him or her that might be able to assist the spouses to achieve a reconciliation,

unless the circumstances of the case are of such a nature that it would clearly not be appropriate to do so.

Idem

(2) It is the duty of every barrister, solicitor, lawyer or advocate who undertakes to act on behalf of a spouse in a divorce proceeding to discuss with the spouse the advisability of negotiating the matters that may be the subject of a support order or a custody order and to inform the spouse of the mediation facilities known to him or her that might be able to assist the spouses in negotiating those matters.

Certification

(3) Every document presented to a court by a barrister, solicitor, lawyer or advocate that formally commences a divorce proceeding shall contain a statement by him or her certifying that he or she has complied with this section.

Duty of court , reconciliation

10. (1) In a divorce proceeding, it is the duty of the court, before considering the evidence, to satisfy itself that there is no possibility of the reconciliation of the spouses, unless the circumstances of the case are of such a nature that it would clearly not be appropriate to do so.

Adjournment

(2) Where at any stage in a divorce proceeding it appears to the court from the nature of the case, the evidence or the attitude of either or both spouses that there is a possibility of the reconciliation of the spouses, the court shall

(a) adjourn the proceeding to afford the spouses an opportunity to achieve a reconciliation; and

(b) with the consent of the spouses or in the discretion of the court, nominate

(i) a person with experience or training in marriage counselling or guidance, or

(ii) in special circumstances, some other suitable person,

to assist the spouses to achieve a reconciliation.

Resumption

(3) Where fourteen days have elapsed from the date of any adjournment under subsection (2), the court shall resume the proceeding on the application of either or both spouses.

Nominee not competent or compellable

(4) No person nominated by a court under this section to assist spouses to achieve a reconciliation is competent or compellable in any legal proceedings to disclose any admission or communication made to that person in his or her capacity as a nominee of the court for that purpose.

Evidence not admissible

(5) Evidence of anything said or of any admission or communication made in the course of assisting spouses to achieve a reconciliation is not admissible in any legal proceedings.

Duty of court , bars

11. (1) In a divorce proceeding, it is the duty of the court

(a) to satisfy itself that there has been no collusion in relation to the application for a divorce and to dismiss the application if it finds that there was collusion in presenting it;

(b) to satisfy itself that reasonable arrangements have been made for the support of any children of the marriage, having regard to the applicable guidelines, and, if such arrangements have not been made, to stay the granting of the divorce until such arrangements are made; and

(c) where a divorce is sought in circumstances described in paragraph 8(2)(b), to satisfy itself that there has been no condonation or connivance on the part of the spouse bringing the proceeding, and to dismiss the application for a divorce if that spouse has condoned or connived at the act or conduct complained of unless, in the opinion of the court, the public interest would be better served by granting the divorce.

Revival

(2) Any act or conduct that has been condoned is not capable of being revived so as to constitute a circumstance described in paragraph 8(2)(b).

Condonation

(3) For the purposes of this section, a continuation or resumption of cohabitation during a period of, or periods totalling, not more than ninety days with reconciliation as its primary purpose shall not be considered to constitute condonation.

Definition of "collusion"

(4) In this section, "collusion" means an agreement or conspiracy to which an applicant for a divorce is either directly or indirectly a party for the purpose of subverting the administration of justice, and includes any agreement, understanding or arrangement to fabricate or suppress evidence or to deceive the court, but does not include an agreement to the extent that it provides for separation between the parties, financial support, division of property or the custody of any child of the marriage.

R.S., 1985, c. 3 (2nd Supp.), s. 11; 1997, c. 1, s. 1.1.

Effective date generally

12. (1) Subject to this section, a divorce takes effect on the thirty-first day after the day on which the judgment granting the divorce is rendered.

Special circumstances

(2) Where, on or after rendering a judgment granting a divorce,

(a) the court is of the opinion that by reason of special circumstances the divorce should take effect earlier than the thirty-first day after the day on which the judgment is rendered, and

(b) the spouses agree and undertake that no appeal from the judgment will be taken, or any appeal from the judgment that was taken has been abandoned,

the court may order that the divorce takes effect at such earlier time as it considers appropriate.

Effective date where appeal

(3) A divorce in respect of which an appeal is pending at the end of the period referred to in subsection (1), unless voided on appeal, takes effect on the expiration of the time fixed by law for instituting an appeal from the decision on that appeal or any subsequent appeal, if no appeal has been instituted within that time.

Certain extensions to be counted

(4) For the purposes of subsection (3), the time fixed by law for instituting an appeal from a decision on an appeal includes any extension thereof fixed pursuant to law before the expiration of that time or fixed thereafter on an application instituted before the expiration of that time.

No late extensions of time for appeal

(5) Notwithstanding any other law, the time fixed by law for instituting an appeal from a decision referred to in subsection (3) may not be extended after the expiration of that time, except on an application instituted before the expiration of that time.

Effective date where decision of Supreme Court of Canada

(6) A divorce in respect of which an appeal has been taken to the Supreme Court of Canada, unless voided on the appeal, takes effect on the day on which the judgment on the appeal is rendered.

Certificate of divorce

(7) Where a divorce takes effect in accordance with this section, a judge or officer of the court that rendered the judgment granting the divorce or, where that judgment has been appealed, of the appellate court that rendered the judgment on the final appeal, shall, on request, issue to any person a certificate that a divorce granted under this Act dissolved the marriage of the specified persons effective as of a specified date.

Conclusive proof

(8) A certificate referred to in subsection (7), or a certified copy thereof, is conclusive proof of the facts so certified without proof of the signature or authority of the person appearing to have signed the certificate.

Legal effect throughout Canada

13. On taking effect, a divorce granted under this Act has legal effect throughout Canada.

Marriage dissolved

14. On taking effect, a divorce granted under this Act dissolves the marriage of the spouses.

COROLLARY RELIEF

Interpretation

Definition of "spouse"

15. In sections 15.1 to 16, "spouse" has the meaning assigned by subsection 2(1), and includes a former spouse.

R.S., 1985, c. 3 (2nd Supp.), s. 15; 1997, c. 1, s. 2.

Child Support Orders

Child support order

15.1 (1) A court of competent jurisdiction may, on application by either or both spouses, make an order requiring a spouse to pay for the support of any or all children of the marriage.

Interim order

(2) Where an application is made under subsection (1), the court may, on application by either or both spouses, make an interim order requiring a spouse to pay for the support of any or all children of the marriage, pending the determination of the application under subsection (1).

Guidelines apply

(3) A court making an order under subsection (1) or an interim order under subsection (2) shall do so in accordance with the applicable guidelines.

Terms and conditions

(4) The court may make an order under subsection (1) or an interim order under subsection (2) for a definite or indefinite period or until a specified event occurs, and may impose terms, conditions or restrictions in connection with the order or interim order as it thinks fit and just.

Court may take agreement, etc., into account

(5) Notwithstanding subsection (3), a court may award an amount that is different from the amount that would be determined in accordance with the applicable guidelines if the court is satisfied

(a) that special provisions in an order, a judgment or a written agreement respecting the financial obligations of the spouses, or the division or transfer of their property, directly or indirectly benefit a child, or that special provisions have otherwise been made for the benefit of a child; and

(b) that the application of the applicable guidelines would result in an amount of child support that is inequitable given those special provisions.

Reasons

(6) Where the court awards, pursuant to subsection (5), an amount that is different from the amount that would be determined in accordance with the applicable guidelines, the court shall record its reasons for having done so.

Consent orders

(7) Notwithstanding subsection (3), a court may award an amount that is different from the amount that would be determined in accordance with the applicable guidelines on the consent of both spouses if it is satisfied that reasonable arrangements have been made for the support of the child to whom the order relates.

Reasonable arrangements

(8) For the purposes of subsection (7), in determining whether reasonable arrangements have been made for the support of a child, the court shall have regard to the applicable guidelines. However, the court shall not consider the arrangements to be unreasonable solely because the amount of support agreed to is not the same as the amount that would otherwise have been determined in accordance with the applicable guidelines.

1997, c. 1, s. 2.

Spousal Support Orders

Spousal support order

15.2 (1) A court of competent jurisdiction may, on application by either or both spouses, make an order requiring a spouse to secure or pay, or to secure and pay, such lump sum or periodic sums, or such lump sum and periodic sums, as the court thinks reasonable for the support of the other spouse.

Interim order

(2) Where an application is made under subsection (1), the court may, on application by either or both spouses, make an interim order requiring a spouse to secure or pay, or to secure and pay, such lump sum or periodic sums, or such lump sum and periodic sums, as the court thinks reasonable for the support of the other spouse, pending the determination of the application under subsection (1).

Terms and conditions

(3) The court may make an order under subsection (1) or an interim order under subsection (2) for a definite or indefinite period or until a specified event occurs, and may impose terms, conditions or restrictions in connection with the order as it thinks fit and just.

Factors

(4) In making an order under subsection (1) or an interim order under subsection (2), the court shall take into consideration the condition, means, needs and other circumstances of each spouse, including

- (a) the length of time the spouses cohabited;
- (b) the functions performed by each spouse during cohabitation; and
- (c) any order, agreement or arrangement relating to support of either spouse.

Spousal misconduct

(5) In making an order under subsection (1) or an interim order under subsection (2), the court shall not take into consideration any misconduct of a spouse in relation to the marriage.

Objectives of spousal support order

(6) An order made under subsection (1) or an interim order under subsection (2) that provides for the support of a spouse should

- (a) recognize any economic advantages or disadvantages to the spouses arising from the marriage or its breakdown;
- (b) apportion between the spouses any financial consequences arising from the care of any child of the marriage over and above any obligation for the support of any child of the marriage;
- (c) relieve any economic hardship of the spouses arising from the breakdown of the marriage; and
- (d) in so far as practicable, promote the economic self-sufficiency of each spouse within a reasonable period of time.

1997, c. 1, s. 2.

Priority

Priority to child support

15.3 (1) Where a court is considering an application for a child support order and an application for a spousal support order, the court shall give priority to child support in determining the applications.

Reasons

(2) Where, as a result of giving priority to child support, the court is unable to make a spousal support order or the court makes a spousal support order in an amount that is less than it otherwise would have been, the court shall record its reasons for having done so.

Consequences of reduction or termination of child support order

(3) Where, as a result of giving priority to child support, a spousal support order was not made, or the amount of a spousal support order is less than it otherwise would have been, any subsequent reduction or termination of that child support constitutes a change of circumstances for the purposes of applying for a spousal support order, or a variation order in respect of the spousal support order, as the case may be.

1997, c. 1, s. 2.

Custody Orders

Order for custody

16. (1) A court of competent jurisdiction may, on application by either or both spouses or by any other person, make an order respecting the custody of or the access to, or the custody of and access to, any or all children of the marriage.

Interim order for custody

(2) Where an application is made under subsection (1), the court may, on application by either or both spouses or by any other person, make an interim order respecting the custody of or the access to, or the custody of and access to, any or all children of the marriage pending determination of the application under subsection (1).

Application by other person

(3) A person, other than a spouse, may not make an application under subsection (1) or (2) without leave of the court.

Joint custody or access

(4) The court may make an order under this section granting custody of, or access to, any or all children of the marriage to any one or more persons.

Access

(5) Unless the court orders otherwise, a spouse who is granted access to a child of the marriage has the right to make inquiries, and to be given information, as to the health, education and welfare of the child.

Terms and conditions

(6) The court may make an order under this section for a definite or indefinite period or until the happening of a specified event and may impose such other terms, conditions or restrictions in connection therewith as it thinks fit and just.

Order respecting change of residence

(7) Without limiting the generality of subsection (6), the court may include in an order under this section a term requiring any person who has custody of a child of the marriage and who intends to change the place of residence of that child to notify, at least thirty days before the change or within such other period before the change as the court may specify, any person who is granted access to that child of the change, the time at which the change will be made and the new place of residence of the child.

Factors

(8) In making an order under this section, the court shall take into consideration only the best interests of the child of the marriage as determined by reference to the condition, means, needs and other circumstances of the child.

Past conduct

(9) In making an order under this section, the court shall not take into consideration the past conduct of any person unless the conduct is relevant to the ability of that person to act as a parent of a child.

Maximum contact

(10) In making an order under this section, the court shall give effect to the principle that a child of the marriage should have as much contact with each spouse as is consistent with the best interests of the child and, for that purpose, shall take into consideration the willingness of the person for whom custody is sought to facilitate such contact.

Variation, Rescission or Suspension of Orders

Order for variation, rescission or suspension

17. (1) A court of competent jurisdiction may make an order varying, rescinding or suspending, prospectively or retroactively,

(a) a support order or any provision thereof on application by either or both former spouses; or

(b) a custody order or any provision thereof on application by either or both former spouses or by any other person.

Application by other person

(2) A person, other than a former spouse, may not make an application under paragraph (1)(b) without leave of the court.

Terms and conditions

(3) The court may include in a variation order any provision that under this Act could have been included in the order in respect of which the variation order is sought.

Factors for child support order

(4) Before the court makes a variation order in respect of a child support order, the court shall satisfy itself that a change of circumstances as provided for in the applicable guidelines has occurred since the making of the child support order or the last variation order made in respect of that order.

Factors for spousal support order

(4.1) Before the court makes a variation order in respect of a spousal support order, the court shall satisfy itself that a change in the condition, means, needs or other circumstances of either former spouse has occurred since the making of the spousal support order or the last variation order made in respect of that order, and, in making the variation order, the court shall take that change into consideration.

Factors for custody order

(5) Before the court makes a variation order in respect of a custody order, the court shall satisfy itself that there has been a change in the condition, means, needs or other circumstances of the child of the marriage occurring since the making of the custody order or the last variation order made in respect of that order, as the case may be, and, in making the variation order, the court shall take into consideration only the best interests of the child as determined by reference to that change.

Conduct

(6) In making a variation order, the court shall not take into consideration any conduct that under this Act could not have been considered in making the order in respect of which the variation order is sought.

Guidelines apply

(6.1) A court making a variation order in respect of a child support order shall do so in accordance with the applicable guidelines.

Court may take agreement, etc., into account

(6.2) Notwithstanding subsection (6.1), in making a variation order in respect of a child support order, a court may award an amount that is different from the amount that would be determined in accordance with the applicable guidelines if the court is satisfied

(a) that special provisions in an order, a judgment or a written agreement respecting the financial obligations of the spouses, or the division or transfer of their property, directly or indirectly benefit a child, or that special provisions have otherwise been made for the benefit of a child; and

(b) that the application of the applicable guidelines would result in an amount of child support that is inequitable given those special provisions.

Reasons

(6.3) Where the court awards, pursuant to subsection (6.2), an amount that is different from the amount that would be determined in accordance with the applicable guidelines, the court shall record its reasons for having done so.

Consent orders

(6.4) Notwithstanding subsection (6.1), a court may award an amount that is different from the amount that would be determined in accordance with the applicable guidelines on the consent of both spouses if it is satisfied that reasonable arrangements have been made for the support of the child to whom the order relates.

Reasonable arrangements

(6.5) For the purposes of subsection (6.4), in determining whether reasonable arrangements have been made for the support of a child, the court shall have regard to the applicable guidelines. However, the court shall not consider the arrangements to be unreasonable solely because the amount of support agreed to is not the same as the amount that would otherwise have been determined in accordance with the applicable guidelines.

Objectives of variation order varying spousal support order

(7) A variation order varying a spousal support order should

(a) recognize any economic advantages or disadvantages to the former spouses arising from the marriage or its breakdown;

(b) apportion between the former spouses any financial consequences arising from the care of any child of the marriage over and above any obligation for the support of any child of the marriage;

(c) relieve any economic hardship of the former spouses arising from the breakdown of the marriage; and

(d) in so far as practicable, promote the economic self-sufficiency of each former spouse within a reasonable period of time.

(8) [Repealed, 1997, c. 1, s. 5]

Maximum contact

(9) In making a variation order varying a custody order, the court shall give effect to the principle that a child of the marriage should have as much contact with each former spouse as is consistent with the best interests of the child and, for that purpose, where the variation order would grant custody of the child to a person who does not currently have custody, the court shall take into consideration the willingness of that person to facilitate such contact.

Limitation

(10) Notwithstanding subsection (1), where a spousal support order provides for support for a definite period or until a specified event occurs, a court may not, on an application instituted after the expiration of that period or the occurrence of the event, make a variation order for the purpose of resuming that support unless the court is satisfied that

(a) a variation order is necessary to relieve economic hardship arising from a change described in subsection (4.1) that is related to the marriage; and

(b) the changed circumstances, had they existed at the time of the making of the spousal support order or the last variation order made in respect of that order, as the case may be, would likely have resulted in a different order.

Copy of order

(11) Where a court makes a variation order in respect of a support order or a custody order made by another court, it shall send a copy of the variation order, certified by a judge or officer of the court, to that other court.

R.S., 1985, c. 3 (2nd Supp.), s. 17; 1997, c. 1, s. 5.

Variation order by affidavit, etc.

17.1 Where both former spouses are ordinarily resident in different provinces, a court of competent jurisdiction may, in accordance with any applicable rules of the court, make a variation order pursuant to subsection 17(1) on the basis of the submissions of the former spouses, whether presented orally before the court or by means of affidavits or any means of telecommunication, if both former spouses consent thereto.

1993, c. 8, s. 2.

Provisional Orders

Definitions

18. (1) In this section and section 19,

"Attorney General"

«*procureur général*»

"Attorney General", in respect of a province, means

(a) for the Yukon Territory, the member of the Council of the Yukon Territory designated by the Commissioner of the Yukon Territory,

(b) for the Northwest Territories, the member of the Council of the Northwest Territories designated by the Commissioner of the Northwest Territories, and

(c) for the other provinces, the Attorney General of the province,

and includes any person authorized in writing by the member or Attorney General to act for the member or Attorney General in the performance of a function under this section or section 19;

"provisional order"

«ordonnance conditionnelle»

"provisional order" means an order made pursuant to subsection (2).

Provisional order

(2) Notwithstanding paragraph 5(1)(a) and subsection 17(1), where an application is made to a court in a province for a variation order in respect of a support order and

(a) the respondent in the application is ordinarily resident in another province and has not accepted the jurisdiction of the court, or both former spouses have not consented to the application of section 17.1 in respect of the matter, and

(b) in the circumstances of the case, the court is satisfied that the issues can be adequately determined by proceeding under this section and section 19,

the court shall make a variation order with or without notice to and in the absence of the respondent, but such order is provisional only and has no legal effect until it is confirmed in a proceeding under section 19 and, where so confirmed, it has legal effect in accordance with the terms of the order confirming it.

Transmission

(3) Where a court in a province makes a provisional order, it shall send to the Attorney General for the province

(a) three copies of the provisional order certified by a judge or officer of the court;

(b) a certified or sworn document setting out or summarizing the evidence given to the court; and

(c) a statement giving any available information respecting the identification, location, income and assets of the respondent.

Idem

(4) On receipt of the documents referred to in subsection (3), the Attorney General shall send the documents to the Attorney General for the province in which the respondent is ordinarily resident.

Further evidence

(5) Where, during a proceeding under section 19, a court in a province remits the matter back for further evidence to the court that made the provisional order, the court that made the order shall, after giving notice to the applicant, receive further evidence.

Transmission

(6) Where evidence is received under subsection (5), the court that received the evidence shall forward to the court that remitted the matter back a certified or sworn document setting out or summarizing the evidence, together with such recommendations as the court that received the evidence considers appropriate.

R.S., 1985, c. 3 (2nd Supp.), s. 18; 1993, c. 8, s. 3.

Transmission

19. (1) On receipt of any documents sent pursuant to subsection 18(4), the Attorney General for the province in which the respondent is ordinarily resident shall send the documents to a court in the province.

Procedure

(2) Subject to subsection (3), where documents have been sent to a court pursuant to subsection (1), the court shall serve on the respondent a copy of the documents and a notice of a hearing respecting confirmation of the provisional order and shall proceed with the hearing, in the absence of the applicant, taking into consideration the certified or sworn document setting out or summarizing the evidence given to the court that made the provisional order.

Return to Attorney General

(3) Where documents have been sent to a court pursuant to subsection (1) and the respondent apparently is outside the province and is not likely to return, the court shall send the documents to the Attorney General for that province, together with any available information respecting the location and circumstances of the respondent.

Idem

(4) On receipt of any documents and information sent pursuant to subsection (3), the Attorney General shall send the documents and information to the Attorney General for the province of the court that made the provisional order.

Right of respondent

(5) In a proceeding under this section, the respondent may raise any matter that might have been raised before the court that made the provisional order.

Further evidence

(6) Where, in a proceeding under this section, the respondent satisfies the court that for the purpose of taking further evidence or for any other purpose it is necessary to remit the matter back to the court that made the provisional order, the court may so remit the matter and adjourn the proceeding for that purpose.

Order of confirmation or refusal

(7) Subject to subsection (7.1), at the conclusion of a proceeding under this section, the court shall make an order

- (a) confirming the provisional order without variation;
- (b) confirming the provisional order with variation; or
- (c) refusing confirmation of the provisional order.

Guidelines apply

(7.1) A court making an order under subsection (7) in respect of a child support order shall do so in accordance with the applicable guidelines.

Further evidence

(8) The court, before making an order confirming the provisional order with variation or an order refusing confirmation of the provisional order, shall decide whether to remit the matter back for further evidence to the court that made the provisional order.

Interim order for support of children

(9) Where a court remits a matter pursuant to this section in relation to a child support order, the court may, pending the making of an order under subsection (7), make an interim order in accordance with the applicable guidelines requiring a spouse to pay for the support of any or all children of the marriage.

Interim order for support of spouse

(9.1) Where a court remits a matter pursuant to this section in relation to a spousal support order, the court may make an interim order requiring a spouse to secure or pay, or to secure and pay, such lump sum or periodic sums, or such lump sum and periodic sums, as the court thinks reasonable for the support of the other spouse, pending the making of an order under subsection (7).

Terms and conditions

(10) The court may make an order under subsection (9) or (9.1) for a definite or indefinite period or until a specified event occurs, and may impose terms, conditions or restrictions in connection with the order as it thinks fit and just.

Provisions applicable

(11) Subsections 17(4), (4.1) and (6) to (7) apply, with such modifications as the circumstances require, in respect of an order made under subsection (9) or (9.1) as if it were a variation order referred to in those subsections.

Report and filing

(12) On making an order under subsection (7), the court in a province shall

(a) send a copy of the order, certified by a judge or officer of the court, to the Attorney General for that province, to the court that made the provisional order and, where that court is not the court that made the support order in respect of which the provisional order was made, to the court that made the support order;

(b) where an order is made confirming the provisional order with or without variation, file the order in the court; and

(c) where an order is made confirming the provisional order with variation or refusing confirmation of the provisional order, give written reasons to the Attorney General for that province and to the court that made the provisional order.

R.S., 1985, c. 3 (2nd Supp.), s. 19; 1993, c. 8, s. 4; 1997, c. 1, s. 7.

Definition of "court"

20. (1) In this section, "court", in respect of a province, has the meaning assigned by subsection 2(1) and includes such other court having jurisdiction in the province as is designated by the Lieutenant Governor in Council of the province as a court for the purposes of this section.

Legal effect throughout Canada

(2) Subject to subsection 18(2), an order made under any of sections 15.1 to 17 or subsection 19(7), (9) or (9.1) has legal effect throughout Canada.

Enforcement

(3) An order that has legal effect throughout Canada pursuant to subsection (2) may be

(a) registered in any court in a province and enforced in like manner as an order of that court; or

(b) enforced in a province in any other manner provided for by the laws of that province, including its laws respecting reciprocal enforcement between the province and a jurisdiction outside Canada.

Variation of orders

(4) Notwithstanding subsection (3), a court may only vary an order that has legal effect throughout Canada pursuant to subsection (2) in accordance with this Act.

R.S., 1985, c. 3 (2nd Supp.), s. 20; 1997, c. 1, s. 8.

Assignment of order

20.1 (1) A support order may be assigned to

(a) any minister of the Crown for Canada designated by the Governor in Council;

(b) any minister of the Crown for a province, or any agency in a province, designated by the Lieutenant Governor in Council of the province;

(c) any member of the Council of the Yukon Territory, or any agency in the Yukon Territory, designated by the Commissioner of the Yukon Territory; or

(d) any member of the Council of the Northwest Territories, or any agency in the Northwest Territories, designated by the Commissioner of the Northwest Territories.

Rights

(2) A minister, member or agency referred to in subsection (1) to whom an order is assigned is entitled to the payments due under the order, and has the same right to be notified of, and to participate in, proceedings under this Act to vary, rescind, suspend or enforce the order as the person who would otherwise be entitled to the payments.

1997, c. 1, s. 9.

APPEALS

Appeal to appellate court

21. (1) Subject to subsections (2) and (3), an appeal lies to the appellate court from any judgment or order, whether final or interim, rendered or made by a court under this Act.

Restriction on divorce appeals

(2) No appeal lies from a judgment granting a divorce on or after the day on which the divorce takes effect.

Restriction on order appeals

(3) No appeal lies from an order made under this Act more than thirty days after the day on which the order was made.

Extension

(4) An appellate court or a judge thereof may, on special grounds, either before or after the expiration of the time fixed by subsection (3) for instituting an appeal, by order extend that time.

Powers of appellate court

(5) The appellate court may

(a) dismiss the appeal; or

(b) allow the appeal and

(i) render the judgment or make the order that ought to have been rendered or made, including such order or such further or other order as it deems just, or

(ii) order a new hearing where it deems it necessary to do so to correct a substantial wrong or miscarriage of justice.

Procedure on appeals

(6) Except as otherwise provided by this Act or the rules or regulations, an appeal under this section shall be asserted, heard and decided according to the ordinary procedure governing appeals to the appellate court from the court rendering the judgment or making the order being appealed.

GENERAL

Definition of "spouse"

21.1 (1) In this section, "spouse" has the meaning assigned by subsection 2(1) and includes a former spouse.

Affidavit re removal of barriers to religious remarriage

(2) In any proceedings under this Act, a spouse (in this section referred to as the "deponent") may serve on the other spouse and file with the court an affidavit indicating

- (a) that the other spouse is the spouse of the deponent;
- (b) the date and place of the marriage, and the official character of the person who solemnized the marriage;
- (c) the nature of any barriers to the remarriage of the deponent within the deponent's religion the removal of which is within the other spouse's control;
- (d) where there are any barriers to the remarriage of the other spouse within the other spouse's religion the removal of which is within the deponent's control, that the deponent
 - (i) has removed those barriers, and the date and circumstances of that removal, or
 - (ii) has signified a willingness to remove those barriers, and the date and circumstances of that signification;
- (e) that the deponent has, in writing, requested the other spouse to remove all of the barriers to the remarriage of the deponent within the deponent's religion the removal of which is within the other spouse's control;
- (f) the date of the request described in paragraph (e); and
- (g) that the other spouse, despite the request described in paragraph (e), has failed to remove all of the barriers referred to in that paragraph.

Powers of court where barriers not removed

(3) Where a spouse who has been served with an affidavit under subsection (2) does not

(a) within fifteen days after that affidavit is filed with the court or within such longer period as the court allows, serve on the deponent and file with the court an affidavit indicating that all of the barriers referred to in paragraph (2)(e) have been removed, and

(b) satisfy the court, in any additional manner that the court may require, that all of the barriers referred to in paragraph (2)(e) have been removed,

the court may, subject to any terms that the court considers appropriate,

(c) dismiss any application filed by that spouse under this Act, and

(d) strike out any other pleadings and affidavits filed by that spouse under this Act.

Special case

(4) Without limiting the generality of the court's discretion under subsection (3), the court may refuse to exercise its powers under paragraphs (3)(c) and (d) where a spouse who has been served with an affidavit under subsection (2)

(a) within fifteen days after that affidavit is filed with the court or within such longer period as the court allows, serves on the deponent and files with the court an affidavit indicating genuine grounds of a religious or conscientious nature for refusing to remove the barriers referred to in paragraph (2)(e); and

(b) satisfies the court, in any additional manner that the court may require, that the spouse has genuine grounds of a religious or conscientious nature for refusing to remove the barriers referred to in paragraph (2)(e).

Affidavits

(5) For the purposes of this section, an affidavit filed with the court by a spouse must, in order to be valid, indicate the date on which it was served on the other spouse.

Where section does not apply

(6) This section does not apply where the power to remove the barrier to religious remarriage lies with a religious body or official.

1990, c. 18, s. 2.

Recognition of foreign divorce

22. (1) A divorce granted, on or after the coming into force of this Act, pursuant to a law of a country or subdivision of a country other than Canada by a tribunal or other authority having jurisdiction to do so shall be recognized for all purposes of determining the marital status in Canada of any person, if either former spouse was ordinarily resident in that country or subdivision for at least one year immediately preceding the commencement of proceedings for the divorce.

Idem

(2) A divorce granted, after July 1, 1968, pursuant to a law of a country or subdivision of a country other than Canada by a tribunal or other authority having jurisdiction to do so, on the basis of the domicile of the wife in that country or subdivision determined as if she were unmarried and, if she was a minor, as if she had attained the age of majority, shall be recognized for all purposes of determining the marital status in Canada of any person.

Other recognition rules preserved

(3) Nothing in this section abrogates or derogates from any other rule of law respecting the recognition of divorces granted otherwise than under this Act.

Provincial laws of evidence

23. (1) Subject to this or any other Act of Parliament, the laws of evidence of the province in which any proceedings under this Act are taken, including the laws of proof of service of any document, apply to such proceedings.

Presumption

(2) For the purposes of this section, where any proceedings are transferred to the Federal Court, Trial Division under subsection 3(3) or 5(3), the proceedings shall be deemed to have been taken in the province specified in the direction of the Court to be the province with which both spouses or former spouses, as the case may be, are or have been most substantially connected.

Proof of signature or office

24. A document offered in a proceeding under this Act that purports to be certified or sworn by a judge or an officer of a court shall, unless the contrary is proved, be proof of the appointment, signature or authority of the judge or officer and, in the case of a document purporting to be sworn, of the appointment, signature or authority of the person before whom the document purports to be sworn.

Definition of "competent authority"

25. (1) In this section, "competent authority", in respect of a court, or appellate court, in a province means the body, person or group of persons ordinarily competent under the laws of that province to make rules regulating the practice and procedure in that court.

Rules

(2) Subject to subsection (3), the competent authority may make rules applicable to any proceedings under this Act in a court, or appellate court, in a province, including, without limiting the generality of the foregoing, rules

- (a) regulating the practice and procedure in the court, including the addition of persons as parties to the proceedings;
- (b) respecting the conduct and disposition of any proceedings under this Act without an oral hearing;
- (b.1) respecting the application of section 17.1 in respect of proceedings for a variation order;
- (c) regulating the sittings of the court;
- (d) respecting the fixing and awarding of costs;
- (e) prescribing and regulating the duties of officers of the court;
- (f) respecting the transfer of proceedings under this Act to or from the court; and
- (g) prescribing and regulating any other matter considered expedient to attain the ends of justice and carry into effect the purposes and provisions of this Act.

Exercise of power

(3) The power to make rules for a court or appellate court conferred by subsection (2) on a competent authority shall be exercised in the like manner and subject to the like terms and conditions, if any, as the power to make rules for that court conferred on that authority by the laws of the province.

Not statutory instruments

(4) Rules made pursuant to this section by a competent authority that is not a judicial or quasi-judicial body shall be deemed not to be statutory instruments within the meaning and for the purposes of the *Statutory Instruments Act*.

R.S., 1985, c. 3 (2nd Supp.), s. 25; 1993, c. 8, s. 5.

Agreements with provinces

25.1 (1) With the approval of the Governor in Council, the Minister of Justice may, on behalf of the Government of Canada, enter into an agreement with a province authorizing a provincial child support service designated in the agreement to

- (a) assist courts in the province in the determination of the amount of child support; and
- (b) recalculate, at regular intervals, in accordance with the applicable guidelines, the amount of child support orders on the basis of updated income information.

Effect of recalculation

(2) Subject to subsection (5), the amount of a child support order as recalculated pursuant to this section shall for all purposes be deemed to be the amount payable under the child support order.

Liability

(3) The former spouse against whom a child support order was made becomes liable to pay the amount as recalculated pursuant to this section thirty-one days after both former spouses to whom the order relates are notified of the recalculation in the manner provided for in the agreement authorizing the recalculation.

Right to vary

(4) Where either or both former spouses to whom a child support order relates do not agree with the amount of the order as recalculated pursuant to this section, either former spouse may, within thirty days after both former spouses are notified of the recalculation in the manner provided for in the agreement authorizing the recalculation, apply to a court of competent jurisdiction for an order under subsection 17(1).

Effect of application

(5) Where an application is made under subsection (4), the operation of subsection (3) is suspended pending the determination of the application, and the child support order continues in effect.

Withdrawal of application

(6) Where an application made under subsection (4) is withdrawn before the determination of the application, the former spouse against whom the order was made becomes liable to pay the amount as recalculated pursuant to this section on the day on which the former spouse would have become liable had the application not been made.

1997, c. 1, s. 10.

Regulations

26. (1) The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect and, without limiting the generality of the foregoing, may make regulations

(a) respecting the establishment and operation of a central registry of divorce proceedings in Canada; and

(b) providing for uniformity in the rules made pursuant to section 25.

Regulations prevail

(2) Any regulations made pursuant to subsection (1) to provide for uniformity in the rules prevail over those rules.

Guidelines

26.1 (1) The Governor in Council may establish guidelines respecting the making of orders for child support, including, but without limiting the generality of the foregoing, guidelines

- (a) respecting the way in which the amount of an order for child support is to be determined;
- (b) respecting the circumstances in which discretion may be exercised in the making of an order for child support;
- (c) authorizing a court to require that the amount payable under an order for child support be paid in periodic payments, in a lump sum or in a lump sum and periodic payments;
- (d) authorizing a court to require that the amount payable under an order for child support be paid or secured, or paid and secured, in the manner specified in the order;
- (e) respecting the circumstances that give rise to the making of a variation order in respect of a child support order;
- (f) respecting the determination of income for the purposes of the application of the guidelines;
- (g) authorizing a court to impute income for the purposes of the application of the guidelines;
and
- (h) respecting the production of income information and providing for sanctions when that information is not provided.

Principle

(2) The guidelines shall be based on the principle that spouses have a joint financial obligation to maintain the children of the marriage in accordance with their relative abilities to contribute to the performance of that obligation.

Definition of "order for child support"

(3) In subsection (1), "order for child support" means

(a) an order or interim order made under section 15.1;

(b) a variation order in respect of a child support order; or

(c) an order or an interim order made under section 19.

1997, c. 1, s. 11.

Fees

27. (1) The Governor in Council may, by order, authorize the Minister of Justice to prescribe a fee to be paid by any person to whom a service is provided under this Act or the regulations.

Agreements

(2) The Minister of Justice may, with the approval of the Governor in Council, enter into an agreement with the government of any province respecting the collection and remittance of any fees prescribed pursuant to subsection (1).

Review and report

28. The Minister of Justice shall undertake a comprehensive review of the provisions and operation of the Federal Child Support Guidelines and the determination of child support under this Act and shall cause a report on the review to be laid before each House of Parliament within five years after the coming into force of this section.

R.S., 1985, c. 3 (2nd Supp.), s. 28; 1997, c. 1, s. 12.

29. to 31. [Repealed, 1997, c. 1, s. 12]

TRANSITIONAL PROVISIONS

Proceedings based on facts arising before commencement of Act

32. Proceedings may be commenced under this Act notwithstanding that the material facts or circumstances giving rise to the proceedings or to jurisdiction over the proceedings occurred wholly or partly before the day on which this Act comes into force.

Divorce Act, R.S. 1970, c. D-8

Proceedings commenced before commencement of Act

33. Proceedings commenced under the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, before the day on which this Act comes into force and not finally disposed of before that day shall be dealt with and disposed of in accordance with that Act as it read immediately before that day, as though it had not been repealed.

Variation and enforcement of orders previously made

34. (1) Subject to subsection (1.1), any order made under subsection 11(1) of the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, including any order made pursuant to section 33 of this Act, and any order to the like effect made corollary to a decree of divorce granted in Canada before July 2, 1968 or granted on or after that day pursuant to subsection 22(2) of that Act may be varied, rescinded, suspended or enforced in accordance with sections 17 to 20, other than subsection 17(10), of this Act as if

(a) the order were a support order or custody order, as the case may be; and

(b) in subsections 17(4), (4.1) and (5), the words "or the last order made under subsection 11(2) of the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, varying that order" were added immediately before the words "or the last variation order made in respect of that order".

Combined orders

(1.1) Where an application is made under subsection 17(1) to vary an order referred to in subsection (1) that provides a single amount of money for the combined support of one or more children and a former spouse, the court shall rescind the order and treat the application as an application for a child support order and an application for a spousal support order.

Enforcement of interim orders

(2) Any order made under section 10 of the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, including any order made pursuant to section 33 of this Act, may be enforced in accordance with section 20 of this Act as if it were an order made under subsection 15.1(1) or 15.2(1) or section 16 of this Act, as the case may be.

Assignment of orders previously made

(3) Any order for the maintenance of a spouse or child of the marriage made under section 10 or 11 of the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, including any order made pursuant to section 33 of this Act, and any order to the like effect made corollary to a decree of divorce granted in Canada before July 2, 1968 or granted on or after that day pursuant to subsection 22(2) of that Act may be assigned to any minister, member or agency designated pursuant to section 20.1.

R.S., 1985, c. 3 (2nd Supp.), s. 34; 1997, c. 1, s. 14.

Procedural laws continued

35. The rules and regulations made under the *Divorce Act*, chapter D-8 of the Revised Statutes of Canada, 1970, and the provisions of any other law or of any rule, regulation or other instrument made thereunder respecting any matter in relation to which rules may be made under subsection 25(2) that were in force in Canada or any province immediately before the day on which this Act comes into force and that are not inconsistent with this Act continue in force as though made or enacted by or under this Act until they are repealed or altered by rules or regulations made under this Act or are, by virtue of the making of rules or regulations under this Act, rendered inconsistent with those rules or regulations.

Divorce Act, R.S. 1985, c. 3 (2nd Supp.)

Variation and enforcement of support orders previously made

35.1 (1) Subject to subsection (2), any support order made under this Act before the coming into force of this section may be varied, rescinded, suspended or enforced in accordance with sections 17 to 20 as if the support order were a child support order or a spousal support order, as the case may be.

Combined orders

(2) Where an application is made under subsection 17(1) to vary a support order made under this Act before the coming into force of this section that provides for the combined support of one or more children and a former spouse, the court shall rescind the order and treat the application as an application for a child support order and an application for a spousal support order.

Assignment of orders previously made

(3) Any support order made under this Act before the coming into force of this section may be assigned to any minister, member or agency designated pursuant to section 20.1.

1997, c. 1, s. 15.

COMMENCEMENT

Commencement

***36.** This Act shall come into force on a day to be fixed by proclamation.

*[Note: Act in force June 1, 1986, *see* SI/86-70.]

FACT SHEET

MINOR TECHNICAL AMENDMENTS TO THE FEDERAL CHILD SUPPORT GUIDELINES

Minor technical amendments to the Federal Child Support Guidelines came into effect on December 9, 1997. The changes clarify certain elements and correct some minor errors in the regulations.

The Federal Child Support Guidelines, which include rules for how to calculate the amount of child support, have been amended as follows:

- Applying the appropriate table: The child support tables set the basic amount of child support the parent paying child support should pay. There are separate tables for each province and territory to reflect slight differences in taxes in different parts of the country. If a court is informed *before* a child support order is made that the payer has moved or will be moving to another province or territory, the court can now apply the table for that new province or territory.
- Circumstances for varying a court order: The amendment clarifies that only one of the listed circumstances in section 14 needs to be met.
- Information request: Subsection 25(4) has been amended in English to add the words “with the request” which were inadvertently dropped during the initial drafting process.
- Tables for Yukon in Schedule I (Federal Child Support Tables): A typographical error in the Yukon tables at the first two income levels has been corrected (this will not affect the Federal Child Support Amounts: Simplified Tables).
- Definition of “household” in Schedule II (Comparison of Household Standards of Living Test): The definition of “household” is corrected to include the child of any person living with the spouse as a member of the household.
- Canadian Pension Plan contributions and Employment Insurance premiums in Schedule III (Adjustments to Income): This section is clarified to reflect the proper deduction, as described in the *Income Tax Act*.
- Child Support in Schedule III: The word “received” is added after “child support” to clarify the intent that only the recipient can deduct this amount.

- Partnership income in Schedule III: The words “or a sole proprietorship” are added after “partnership” to account for situations where a sole proprietor requires a deduction for the purposes of capitalization.
- The Undue Hardship Test in Schedule II: A number of changes have been made to this section which presents an optional test parents or judges may use to decide whether the child support amount will cause undue hardship. These changes are:
 - Subparagraphs (a) and (b) are corrected to state that the gross amounts of spousal and child support are to be used to calculate a person’s income under the Standard of Living Test.
 - Subparagraph (a)(i) is reworded to state clearly that no amount should be deducted for members in the paying parent’s household because they are already taken into account in the household size for the application of the Low Income Measures amount.
 - Subparagraphs (a)(ii) and (b)(i) are amended to allow for a person to deduct from or add to his or her income only the table amount of child support or the amount as found appropriate by the court, and not the table amount plus special expenses.
 - Subparagraph (a)(iii) is amended to ensure that when a person deducts any amount of support from his or her income, it can not be deducted again in another section of this test.

For further information on the Federal Child Support Guidelines, please call toll-free 1-888-373-2222 or visit our Internet site at <http://canada.justice.gc.ca>.

Federal Child Support Guidelines*

* Sections amended in December 1997 are marked by a vertical line in the right-hand margin.

As established May 1, 1997 (SOR/97-175)
As amended, effective December 9, 1997 (SOR/97-563)

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FEDERAL CHILD SUPPORT GUIDELINES

OBJECTIVES

Objectives

1. The objectives of these Guidelines are

- (a) to establish a fair standard of support for children that ensures that they continue to benefit from the financial means of both spouses after separation;
- (b) to reduce conflict and tension between spouses by making the calculation of child support orders more objective;
- (c) to improve the efficiency of the legal process by giving courts and spouses guidance in setting the levels of child support orders and encouraging settlement; and
- (d) to ensure consistent treatment of spouses and children who are in similar circumstances.

INTERPRETATION

Definitions

2. (1) The definitions in this subsection apply in these Guidelines.

"Act"

« *Loi* »

"Act" means the *Divorce Act*.

"child"

« *enfant* »

"child" means a child of the marriage.

"income"

« *revenu* »

"income" means the annual income determined under sections 15 to 20.

"order assignee"
« *cessionnaire de la
créance alimentaire* »

"order assignee" means a minister, member or agency referred to in subsection 20.1(1) of the Act to whom a child support order is assigned in accordance with that subsection.

"spouse"
« *époux* »

"spouse" has the meaning assigned by subsection 2(1) of the Act, and includes a former spouse.

"table"
« *table* »

"table" means a federal child support table set out in Schedule I.

Income Tax Act

(2) Words and expressions that are used in sections 15 to 21 and that are not defined in this section have the meanings assigned to them under the *Income Tax Act*.

Most current information

(3) Where, for the purposes of these Guidelines, any amount is determined on the basis of specified information, the most current information must be used.

Application of Guidelines

(4) In addition to child support orders, these Guidelines apply, with such modifications as the circumstances require, to

- (a) interim orders under subsections 15.1(2) and 19(9) of the Act;
- (b) orders varying a child support order;
- (c) orders referred to in subsection 19(7) of the Act; and
- (d) recalculations under paragraph 25.1(1)(b) of the Act.

Recalculations

(5) For greater certainty, the provisions of these Guidelines that confer a discretionary power on a court do not apply to recalculations under paragraph 25.1(1)(b) of the Act by a provincial child support service.

AMOUNT OF CHILD SUPPORT

Presumptive rule

3. (1) Unless otherwise provided under these Guidelines, the amount of a child support order for children under the age of majority is

(a) the amount set out in the applicable table, according to the number of children under the age of majority to whom the order relates and the income of the spouse against whom the order is sought; and

(b) the amount, if any, determined under section 7.

Child the age of majority or over

(2) Unless otherwise provided under these Guidelines, where a child to whom a child support order relates is the age of majority or over, the amount of the child support order is

(a) the amount determined by applying these Guidelines as if the child were under the age of majority; or

(b) if the court considers that approach to be inappropriate, the amount that it considers appropriate, having regard to the condition, means, needs and other circumstances of the child and the financial ability of each spouse to contribute to the support of the child.

Applicable table

(3) The applicable table is

(a) if the spouse against whom an order is sought resides in Canada,

(i) the table for the province in which that spouse ordinarily resides at the time the application for the child support order, or for a variation order in respect of a child support order, is made or the amount is to be recalculated under section 25.1 of the Act,

(ii) where the court is satisfied that the province in which that spouse ordinarily resides has changed since the time described in subparagraph (i), the table for the province in which the spouse ordinarily resides at the time of determining the amount of support, or

(iii) where the court is satisfied that, in the near future after determination of the amount of support, that spouse will ordinarily reside in a given province other than the province in which the spouse ordinarily resides at the time of that determination, the table for the given province; and

(b) if the spouse against whom an order is sought resides outside of Canada, or if the residence of that spouse is unknown, the table for the province where the other spouse ordinarily resides at the time the application for the child support order or for a variation order in respect of a child support order is made or the amount is to be recalculated under section 25.1 of the Act.

SOR/97-563, s.1

**Incomes over
\$150,000**

4. Where the income of the spouse against whom a child support order is sought is over \$150,000, the amount of a child support order is

(a) the amount determined under section 3; or

(b) if the court considers that amount to be inappropriate,

(i) in respect of the first \$150,000 of the spouse's income, the amount set out in the applicable table for the number of children under the age of majority to whom the order relates;

(ii) in respect of the balance of the spouse's income, the amount that the court considers appropriate, having regard to the condition, means, needs and other circumstances of the children who are entitled to support and the financial ability of each spouse to contribute to the support of the children; and

(iii) the amount, if any, determined under section 7.

Spouse in place of a parent

5. Where the spouse against whom a child support order is sought stands in the place of a parent for a child, the amount of a child support order is, in respect of that spouse, such amount as the court considers appropriate, having regard to these Guidelines and any other parent's legal duty to support the child.

Medical and dental insurance

6. In making a child support order, where medical or dental insurance coverage for the child is available to either spouse through his or her employer or otherwise at a reasonable rate, the court may order that coverage be acquired or continued.

Special or extraordinary expenses

7. (1) In a child support order the court may, on either spouse's request, provide for an amount to cover the following expenses, or any portion of those expenses, taking into account the necessity of the expense in relation to the child's best interests and the reasonableness of the expense, having regard to the means of the spouses and those of the child and to the family's spending pattern prior to the separation:

(a) child care expenses incurred as a result of the custodial parent's employment, illness, disability or education or training for employment;

(b) that portion of the medical and dental insurance premiums attributable to the child;

(c) health-related expenses that exceed insurance reimbursement by at least \$100 annually per illness or event, including orthodontic treatment, professional counselling provided by a psychologist, social worker, psychiatrist or any other person, physiotherapy, occupational therapy, speech therapy and prescription drugs, hearing aids, glasses and contact lenses;

(d) extraordinary expenses for primary or secondary school education or for any educational programs that meet the child's particular needs;

(e) expenses for post-secondary education; and

(f) extraordinary expenses for extracurricular activities.

Sharing of expense

(2) The guiding principle in determining the amount of an expense referred to in subsection (1) is that the expense is shared by the spouses in proportion to their respective incomes after deducting from the expense, the contribution, if any, from the child.

Subsidies, tax deductions, etc.

(3) In determining the amount of an expense referred to in subsection (1), the court must take into account any subsidies, benefits or income tax deductions or credits relating to the expense, and any eligibility to claim a subsidy, benefit or income tax deduction or credit relating to the expense.

Split custody

8. Where each spouse has custody of one or more children, the amount of a child support order is the difference between the amount that each spouse would otherwise pay if a child support order were sought against each of the spouses.

Shared custody

9. Where a spouse exercises a right of access to, or has physical custody of, a child for not less than 40 per cent of the time over the course of a year, the amount of the child support order must be determined by taking into account

- (a) the amounts set out in the applicable tables for each of the spouses;
- (b) the increased costs of shared custody arrangements; and
- (c) the conditions, means, needs and other circumstances of each spouse and of any child for whom support is sought.

Undue hardship

10. (1) On either spouse's application, a court may award an amount of child support that is different from the amount determined under any of sections 3 to 5, 8 or 9 if the court finds that the spouse making the request, or a child in respect of whom the request is made, would otherwise suffer undue hardship.

**Circumstances that
may cause undue
hardship**

(2) Circumstances that may cause a spouse or child to suffer undue hardship include the following:

- (a) the spouse has responsibility for an unusually high level of debts reasonably incurred to support the spouses and their children prior to the separation or to earn a living;
- (b) the spouse has unusually high expenses in relation to exercising access to a child;
- (c) the spouse has a legal duty under a judgment, order or written separation agreement to support any person;
- (d) the spouse has a legal duty to support a child, other than a child of the marriage, who is
 - (i) under the age of majority, or
 - (ii) the age of majority or over but is unable, by reason of illness, disability or other cause, to obtain the necessities of life; and
- (e) the spouse has a legal duty to support any person who is unable to obtain the necessities of life due to an illness or disability.

**Standards of living
must be considered**

(3) Despite a determination of undue hardship under subsection (1), an application under that subsection must be denied by the court if it is of the opinion that the household of the spouse who claims undue hardship would, after determining the amount of child support under any of sections 3 to 5, 8 or 9, have a higher standard of living than the household of the other spouse.

**Standards of living
test**

(4) In comparing standards of living for the purpose of subsection (3), the court may use the comparison of household standards of living test set out in Schedule II.

Reasonable time

(5) Where the court awards a different amount of child support under subsection (1), it may specify, in the child support order, a reasonable time for the satisfaction of any obligation arising from circumstances that cause undue hardship and the amount payable at the end of that time.

Reasons

(6) Where the court makes a child support order in a different amount under this section, it must record its reasons for doing so.

ELEMENTS OF A CHILD SUPPORT ORDER

Form of payments

11. The court may require in a child support order that the amount payable under the order be paid in periodic payments, in a lump sum or in a lump sum and periodic payments.

Security

12. The court may require in the child support order that the amount payable under the order be paid or secured, or paid and secured, in the manner specified in the order.

Information to be specified in order

13. A child support order must include the following information:

- (a) the name and birth date of each child to whom the order relates;
- (b) the income of any spouse whose income is used to determine the amount of the child support order;
- (c) the amount determined under paragraph 3(1)(a) for the number of children to whom the order relates;
- (d) the amount determined under paragraph 3(2)(b) for a child the age of majority or over;
- (e) the particulars of any expense described in subsection 7(1), the child to whom the expense relates, and the amount of the expense or, where that amount cannot be determined, the proportion to be paid in relation to the expense; and

(f) the date on which the lump sum or first payment is payable and the day of the month or other time period on which all subsequent payments are to be made.

VARIATION OF CHILD SUPPORT ORDERS

Circumstances for variation

14. For the purposes of subsection 17(4) of the Act, any one of the following constitutes a change of circumstances:

(a) in the case where the amount of child support includes a determination made in accordance with the applicable table, any change in circumstances that would result in a different child support order or any provision thereof;

(b) in the case where the amount of child support does not include a determination made in accordance with a table, any change in the condition, means, needs or other circumstances of either spouse or of any child who is entitled to support; and

(c) in the case of an order made before May 1, 1997, the coming into force of section 15.1 of the Act, enacted by section 2 of chapter 1 of the Statutes of Canada, (1997).

SOR/97-563, s.2

INCOME

Determination of annual income

15. (1) Subject to subsection (2), a spouse's annual income is determined by the court in accordance with sections 16 to 20.

Agreement

(2) Where both spouses agree in writing on the annual income of a spouse, the court may consider that amount to be the spouse's income for the purposes of these Guidelines if the court thinks that the amount is reasonable having regard to the income information provided under section 21.

Calculation of annual income

16. Subject to sections 17 to 20, a spouse's annual income is determined using the sources of income set out under the heading "Total income" in the T1 General form issued by Revenue Canada and is adjusted in accordance with Schedule III.

Pattern of income

17. (1) Where the court is of the opinion that the determination of a spouse's annual income from a source of income under section 16 would not provide the fairest determination of the annual income from that source, the court may determine the annual income from that source

(a) where the amount in respect of the source of income has increased in each of the three most recent taxation years or has decreased in each of those three years, to be the amount from that source of income in the spouse's most recent taxation year;

(b) where the amount in respect of the source of income has not increased or decreased as described in paragraph (a), to be the average of the amount received by the spouse from that source of income in the three most recent taxation years, or such other amount, if any, that the court considers appropriate; or

(c) where the spouse has received a non-recurring amount in any of the three most recent taxation years, to be such portion of the amount as the court considers appropriate, if any.

Non-recurring losses

(2) Where a spouse has incurred a non-recurring capital or business investment loss, the court may, if it is of the opinion that the determination of the spouse's annual income under section 16 would not provide the fairest determination of the annual income, choose not to apply sections 6 and 7 of Schedule III, and adjust the amount of the loss, including related expenses and carrying charges and interest expenses, to arrive at such amount as the court considers appropriate.

Shareholder, director or officer

18. (1) Where a spouse is a shareholder, director or officer of a corporation and the court is of the opinion that the amount of the spouse's annual income as determined under section 16 does not fairly reflect all the money available to the spouse for the payment of child support, the court may consider the situations described in section 17 and determine the spouse's annual income to include

(a) all or part of the pre-tax income of the corporation, and of any corporation that is related to that corporation, for the most recent taxation year; or

(b) an amount commensurate with the services that the spouse provides to the corporation, provided that the amount does not exceed the corporation's pre-tax income.

Adjustment to corporation's pre-tax income

(2) In determining the pre-tax income of a corporation for the purposes of subsection (1), all amounts paid by the corporation as salaries, wages or management fees, or other payments or benefits, to or on behalf of persons with whom the corporation does not deal at arm's length must be added to the pre-tax income, unless the spouse establishes that the payments were reasonable in the circumstances.

Imputing income

19. (1) The court may impute such amount of income to a spouse as it considers appropriate in the circumstances, which circumstances include the following:

(a) the spouse is intentionally under-employed or unemployed, other than where the under-employment or unemployment is required by the needs of a child of the marriage or any child under the age of majority or by the reasonable educational or health needs of the spouse;

(b) the spouse is exempt from paying federal or provincial income tax;

(c) the spouse lives in a country that has effective rates of income tax that are significantly lower than those in Canada;

(d) it appears that income has been diverted which would affect the level of child support to be determined under these Guidelines;

(e) the spouse's property is not reasonably utilized to generate income;

(f) the spouse has failed to provide income information when under a legal obligation to do so;

(g) the spouse unreasonably deducts expenses from income;

(h) the spouse derives a significant portion of income from dividends, capital gains or other sources that are taxed at a lower rate than employment or business income; and

- (i) the spouse is a beneficiary under a trust and is or will be in receipt of income or other benefits from the trust.

Reasonableness of expenses

(2) For the purpose of paragraph (1)(g), the reasonableness of an expense deduction is not solely governed by whether the deduction is permitted under the *Income Tax Act*.

Non-resident

20. Where a spouse is a non-resident of Canada, the spouse's annual income is determined as though the spouse were a resident of Canada.

INCOME INFORMATION

Obligation of applicant

21. (1) A spouse who is applying for a child support order and whose income information is necessary to determine the amount of the order must include the following with the application:

- (a) a copy of every personal income tax return filed by the spouse for each of the three most recent taxation years;
- (b) a copy of every notice of assessment or re-assessment issued to the spouse for each of the three most recent taxation years;
- (c) where the spouse is an employee, the most recent statement of earnings indicating the total earnings paid in the year to date, including overtime or, where such a statement is not provided by the employer, a letter from the spouse's employer setting out that information including the spouse's rate of annual salary or remuneration;
- (d) where the spouse is self-employed, for the three most recent taxation years
 - (i) the financial statements of the spouse's business or professional practice, other than a partnership, and
 - (ii) a statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom the spouse does not deal at arm's length;

(e) where the spouse is a partner in a partnership, confirmation of the spouse's income and draw from, and capital in, the partnership for its three most recent taxation years;

(f) where the spouse controls a corporation, for its three most recent taxation years

(i) the financial statements of the corporation and its subsidiaries, and

(ii) a statement showing a breakdown of all salaries, wages, management fees or other payments or benefits paid to, or on behalf of, persons or corporations with whom the corporation, and every related corporation, does not deal at arm's length; and

(g) where the spouse is a beneficiary under a trust, a copy of the trust settlement agreement and copies of the trust's three most recent financial statements.

Obligation of respondent

(2) A spouse who is served with an application for a child support order and whose income information is necessary to determine the amount of the order, must, within 30 days after the application is served if the spouse resides in Canada or the United States or within 60 days if the spouse resides elsewhere, or such other time limit as the court specifies, provide the court, as well as the other spouse or the order assignee, as the case may be, with the documents referred to in subsection (1).

Special expenses or undue hardship

(3) Where, in the course of proceedings in respect of an application for a child support order, a spouse requests an amount to cover expenses referred to in subsection 7(1) or pleads undue hardship, the spouse who would be receiving the amount of child support must, within 30 days after the amount is sought or undue hardship is pleaded if the spouse resides in Canada or the United States or within 60 days if the spouse resides elsewhere, or such other time limit as the court specifies, provide the court and the other spouse with the documents referred to in subsection (1).

Income over \$150,000

(4) Where, in the course of proceedings in respect of an application for a child support order, it is established that the income of the spouse who would be paying the amount of child support is greater than \$150,000, the other spouse must, within 30 days after the income is established to be greater than \$150,000 if the other spouse resides in Canada or the United States or within 60 days if the other spouse resides elsewhere, or such other time limit as the court specifies, provide the court and the spouse with the documents referred to in subsection (1).

Making of rules not precluded

(5) Nothing in this section precludes the making of rules by a competent authority, within the meaning of section 25 of the Act, respecting the disclosure of income information that is considered necessary for the purposes of the determination of an amount of a child support order.

Failure to comply

22. (1) Where a spouse fails to comply with section 21, the other spouse may apply

(a) to have the application for a child support order set down for a hearing, or move for judgment; or

(b) for an order requiring the spouse who failed to comply to provide the court, as well as the other spouse or order assignee, as the case may be, with the required documents.

Costs of the proceedings

(2) Where a court makes an order under paragraph (1)(a) or (b), the court may award costs in favour of the other spouse up to an amount that fully compensates the other spouse for all costs incurred in the proceedings.

Adverse inference

23. Where the court proceeds to a hearing on the basis of an application under paragraph 22(1)(a), the court may draw an adverse inference against the spouse who failed to comply and impute income to that spouse in such amount as it considers appropriate.

**Failure to comply
with court order**

24. Where a spouse fails to comply with an order issued on the basis of an application under paragraph 22(1)(b), the court may

- (a) strike out any of the spouse's pleadings;
- (b) make a contempt order against the spouse;
- (c) proceed to a hearing, in the course of which it may draw an adverse inference against the spouse and impute income to that spouse in such amount as it considers appropriate; and
- (d) award costs in favour of the other spouse up to an amount that fully compensates the other spouse for all costs incurred in the proceedings.

**Continuing
obligation to provide
income information**

25. (1) Every spouse against whom a child support order has been made must, on the written request of the other spouse or the order assignee, not more than once a year after the making of the order and as long as the child is a child within the meaning of these Guidelines, provide that other spouse or the order assignee with

- (a) the documents referred to in subsection 21(1) for any of the three most recent taxation years for which the spouse has not previously provided the documents;
- (b) as applicable, any current information, in writing, about the status of any expenses included in the order pursuant to subsection 7(1); and
- (c) as applicable, any current information, in writing, about the circumstances relied on by the court in a determination of undue hardship.

Below minimum income

(2) Where a court has determined that the spouse against whom a child support order is sought does not have to pay child support because his or her income level is below the minimum amount required for application of the tables, that spouse must, on the written request of the other spouse, not more than once a year after the determination and as long as the child is a child within the meaning of these Guidelines, provide the other spouse with the documents referred to in subsection 21(1) for any of the three most recent taxation years for which the spouse has not previously provided the documents.

Obligation of receiving spouse

(3) Where the income information of the spouse in favour of whom a child support order is made is used to determine the amount of the order, the spouse must, not more than once a year after the making of the order and as long as the child is a child within the meaning of these Guidelines, on the written request of the other spouse, provide the other spouse with the documents and information referred to in subsection (1).

Information requests

(4) Where a spouse or an order assignee requests information from the other spouse under any of subsections (1) to (3) and the income information of the requesting spouse is used to determine the amount of the child support order, the requesting spouse or order assignee must include the documents and information referred to in subsection (1) with the request.

SOR/97-563, s.3

Time Limit

(5) A spouse who receives a request made under any of subsections (1) to (3) must provide the required documents within 30 days after the request's receipt if the spouse resides in Canada or the United States and within 60 days after the request's receipt if the spouse resides elsewhere.

Deemed receipt

(6) A request made under any of subsections (1) to (3) is deemed to have been received 10 days after it is sent.

Failure to comply

(7) A court may, on application by either spouse or an order assignee, where the other spouse has failed to comply with any of subsections (1) to (3)

(a) consider the other spouse to be in contempt of court and award costs in favour of the applicant up to an amount that fully compensates the applicant for all costs incurred in the proceedings; or

(b) make an order requiring the other spouse to provide the required documents to the court, as well as to the spouse or order assignee, as the case may be.

Unenforceable provision

(8) A provision in a judgment, order or agreement purporting to limit a spouse's obligation to provide documents under this section is unenforceable.

Provincial child support services

26. A spouse or an order assignee may appoint a provincial child support service to act on their behalf for the purposes of requesting and receiving income information under any of subsections 25(1) to (3), as well as for the purposes of an application under subsection 25(7).

COMING INTO FORCE

Coming into force

27. These Guidelines come into force on May 1, 1997.

SCHEDULE I

(Subsection 2(1))

FEDERAL CHILD SUPPORT TABLES

Notes:

1. The federal child support tables set out the amount of monthly child support payments for each province on the basis of the annual income of the spouse ordered to pay child support (the "support payer") and the number of children for whom a table amount is payable. Refer to these Guidelines to determine whether special measures apply.
2. There is a threshold level of income below which no amount of child support is payable. Child support amounts are specified for incomes up to \$150,000 per year. Refer to section 4 of these Guidelines to determine the amount of child support payments for support payers with annual incomes over \$150,000.
3. Income is set out in the tables in intervals of \$1,000. Monthly amounts are determined by adding the basic amount and the amount calculated by multiplying the applicable percentage by the portion of the income that exceeds the lower amount within that interval of income.

Example:

Province: British Columbia

Number of children: 2

Annual income of support payer: \$33,760

Basic amount: \$480

Percentage: 1.20%

Lower amount of the income interval: \$33,000

The amount of monthly child support is calculated as follows:

$$\$480 + [1.2\% \times (\$33,760 - \$33,000)]$$

$$\$480 + [1.2/100 \times \$760]$$

$$\$480 + [0.012 \times \$760]$$

$$\$480 + \$9.12 = \$489.12$$

4. *There are separate tables for each province. The amounts vary from one province to another because of differences in provincial income tax rates. The tables are in the following order:*

- (a) Ontario;*
- (b) Quebec;*
- (c) Nova Scotia;*
- (d) New Brunswick;*
- (e) Manitoba;*
- (f) British Columbia;*
- (g) Prince Edward Island;*
- (h) Saskatchewan;*
- (i) Alberta;*
- (j) Newfoundland;*
- (k) Yukon; and*
- (l) Northwest Territories.*

5. *The amounts in the tables are based on economic studies of average spending on children in families at different income levels in Canada. They are calculated on the basis that child support payments are no longer taxable in the hands of the receiving parent and no longer deductible by the paying parent. They are calculated using a mathematical formula and generated by a computer program.*

6. *The formula referred to in note 5 sets support amounts to reflect average expenditures on children by a spouse with a particular number of children and level of income. The calculation is based on the support payer's income. The formula uses the basic personal amount for non-refundable tax credits to recognize personal expenses, and takes other federal and provincial income taxes and credits into account. Federal Child Tax benefits and Goods and Services Tax credits for children are excluded from the calculation. At lower income levels, the formula sets the amounts to take into account the combined impact of taxes and child support payments on the support payer's limited disposable income.*

SCHEDULE II

(Subsection 10(4))

COMPARISON OF HOUSEHOLD STANDARDS OF LIVING TEST

Definitions

1. The definitions in this section apply in this Schedule.

"average tax rate"

« *taux d'imposition
moyen* »

"average tax rate" means the rate determined by dividing the federal and provincial taxes payable on a person's annual income determined under sections 15 to 20 of these Guidelines by the person's taxable income.

"child"

« *enfant* »

"child" means a child of the marriage or a child who

(a) is under the age of majority; or

(b) is the age of majority or over but is unable, by reason of illness, disability or other cause to obtain the necessities of life.

"household"

« *ménage* »

"household" means a spouse and any of the following persons residing with the spouse

(a) any person who has a legal duty to support the spouse or whom the spouse has a legal duty to support;

(b) any person who shares living expenses with the spouse or from whom the spouse otherwise receives an economic benefit as a result of living with that person, if the court considers it reasonable for that person to be considered part of the household; and

(c) any child whom the spouse or the person described in paragraph (a) or (b) has a legal duty to support.

"taxable income"

« *revenu imposable* »

"taxable income" means the annual taxable income determined using the calculations required to determine "Taxable Income" in the T1 General form issued by Revenue Canada.

Test

2. The comparison of household standards of living test is as follows:

STEP 1

Establish the annual income of each person in each household by applying the formula

$$A - B$$

where

A is the person's income determined under sections 15 to 20 of these Guidelines, and

B is the federal and provincial taxes payable on the person's taxable income.

Where the information on which to base the income determination is not provided, the court may impute income in the amount it considers appropriate.

STEP 2

Adjust the annual income of each person in each household by

(a) deducting the following amounts, calculated on an annual basis:

(i) any amount relied on by the court as a factor that resulted in a determination of undue hardship, except any amount attributable to the support of a member of the household that is not incurred due to a disability or serious illness of that member,

(ii) the amount that would otherwise be payable by the person in respect of a child to whom the order relates, if the pleading of undue hardship was not made,

(A) under the applicable table, or

(B) as is considered by the court to be appropriate, where the court considers the table amount to be inappropriate,

(iii) any amount of support that is paid by the person under a judgment, order or written separation agreement, except

(A) an amount already deducted under subparagraph (i), and

(B) an amount paid by the person in respect of a child to whom the order referred to in subparagraph (ii) relates; and

(b) adding the following amounts, calculated on an annual basis:

(i) any amount that would otherwise be receivable by the person in respect of a child to whom the order relates, if the pleading of undue hardship was not made,

(A) under the applicable table, or

(B) as is considered by the court to be appropriate, where the court considers the table amount to be inappropriate.

SOR/97-563, s.11(1),(2)

STEP 3

Add the amounts of adjusted annual income for all the persons in each household to determine the total household income for each household.

STEP 4

Determine the applicable low-income measures amount for each household based on the following:

Low-income Measures

Household Size	Low-income Measures Amount
One person 1 adult	\$10,382
Two persons 2 adults	\$14,535
1 adult and 1 child	\$14,535

As established May 1, 1997 (SOR/97-175)
As amended, effective December 9, 1997 (SOR/97-563)

Household Size	Low-income Measures Amount
Three persons	
3 adults	\$18,688
2 adults and 1 child	\$17,649
1 adult and 2 children	\$17,649
Four persons	
4 adults	\$22,840
3 adults and 1 child	\$21,802
2 adults and 2 children	\$20,764
1 adult and 3 children	\$20,764
Five persons	
5 adults	\$26,993
4 adults and 1 child	\$25,955
3 adults and 2 children	\$24,917
2 adults and 3 children	\$23,879
1 adult and 4 children	\$23,879
Six persons	
6 adults	\$31,145
5 adults and 1 child	\$30,108
4 adults and 2 children	\$29,070
3 adults and 3 children	\$28,031
2 adults and 4 children	\$26,993
1 adult and 5 children	\$26,993
Seven persons	
7 adults	\$34,261
6 adults and 1 child	\$33,222
5 adults and 2 children	\$32,184
4 adults and 3 children	\$31,146
3 adults and 4 children	\$30,108
2 adults and 5 children	\$29,070
1 adult and 6 children	\$29,070
Eight persons	
8 adults	\$38,413
7 adults and 1 child	\$37,375
6 adults and 2 children	\$36,337
5 adults and 3 children	\$35,299
4 adults and 4 children	\$34,261
3 adults and 5 children	\$33,222
2 adults and 6 children	\$32,184
1 adult and 7 children	\$32,184

As established May 1, 1997 (SOR/97-175)
As amended, effective December 9, 1997 (SOR/97-563)

STEP 5

Divide the household income amount (Step 3) by the low-income measures amount (Step 4) to get a household income ratio for each household.

STEP 6

Compare the household income ratios. The household that has the higher ratio has the higher standard of living.

SCHEDULE III

(Section 16)

ADJUSTMENTS TO INCOME

Employment expenses

1. Where the spouse is an employee, the spouse's applicable employment expenses described in the following provisions of the *Income Tax Act* are deducted:

- (a) paragraph 8(1)(c) concerning expenses of clergyman's residence;
- (b) paragraph 8(1)(d) concerning expenses of teacher's exchange fund contribution;
- (c) paragraph 8(1)(e) concerning expenses of railway employees;
- (d) paragraph 8(1)(f) concerning sales expenses;
- (e) paragraph 8(1)(g) concerning transport employee's expenses;
- (f) paragraph 8(1)(h) concerning travel expenses;
- (g) paragraph 8(1)(i) concerning dues and other expenses of performing duties;
- (h) paragraph 8(1)(j) concerning motor vehicle and aircraft costs;
- (i) paragraph 8(1)(l.1) concerning *Canada Pension Plan* contributions and *Employment Insurance Act* premiums paid in respect of another employee who acts as an assistant or substitute for the spouse;
- (j) paragraph 8(1)(n) concerning salary reimbursement;
- (k) paragraph 8(1)(o) concerning forfeited amounts;
- (l) paragraph 8(1)(p) concerning musical instrument costs; and
- (m) paragraph 8(1)(q) concerning artists' employment expenses.

SOR/97-563, s.12

Child support

2. Deduct any child support received that is included to determine total income in the T1 General form issued by Revenue Canada.

SOR/97-563, s.13

Spousal support

3. (1) To calculate income for the purpose of determining an amount under an applicable table, deduct the spousal support received from the other spouse.

**Special or
extraordinary
expenses**

(2) To calculate income for the purpose of determining an amount under section 7 of these Guidelines, deduct the spousal support paid to the other spouse.

Social assistance

4. Adjust social assistance income to include the amount determined to be attributable to the spouse.

**Dividends from
taxable Canadian
corporations**

5. Replace the taxable amount of dividends from taxable Canadian corporations received by the spouse by the actual amount of those dividends received by the spouse.

**Capital gains and
capital losses**

6. Replace the taxable capital gains realized in a year by the spouse by the actual amount of capital gains realized by the spouse in excess of the spouse's actual capital losses in that year.

**Business investment
losses**

7. Deduct the actual amount of business investment losses suffered by the spouse during the year.

Carrying charges

8. Deduct the spouse's carrying charges and interest expenses that are paid by the spouse and that would be deductible under the *Income Tax Act*.

Net self-employment income

9. Where the spouse's net self-employment income is determined by deducting an amount for salaries, benefits, wages or management fees, or other payments, paid to or on behalf of persons with whom the spouse does not deal at arm's length, include that amount, unless the spouse establishes that the payments were necessary to earn the self-employment income and were reasonable in the circumstances.

Additional amount

10. Where the spouse reports income from self-employment that includes the self-employment income for the 12 months ending on December 31 of the reporting year plus an additional amount earned in a prior period, deduct the amount earned in the prior period, net of reserves.

Capital cost allowance for property

11. Include the spouse's deduction for an allowable capital cost allowance with respect to real property.

Partnership or sole proprietorship income

12. Where the spouse earns income through a partnership or sole proprietorship, deduct any amount included in income that is properly required by the partnership or sole proprietorship for purposes of capitalization.

SOR/97-365, s.14

**Employee stock
options with a
Canadian-controlled
private corporation**

13. (1) Where the spouse has received, as an employee benefit, options to purchase shares of a Canadian-controlled private corporation and has exercised those options during the year, add the difference between the value of the shares at the time the options are exercised and the amount paid by the spouse for the shares and any amount paid to acquire the options to purchase the shares, to the income for the year in which the options are exercised.

Disposal of shares

(2) If the spouse has disposed of the shares during the year referred to in subsection (1), deduct from the income for that year the difference determined pursuant to that subsection.

Instruction Sheet:
How to Use the Simplified
Federal Child Support Tables

CHILD SUPPORT

INFORMATION



How to use the simplified federal child support tables

NOTE: This document provides general information only. If you want more information contact the Department of Justice Canada. This is not a legal document. You may wish to consult a lawyer for advice on how this relates to your personal situation.

The Federal Child Support Guidelines include the rules for calculating the amount of child support, as well as a table of awards for each province and territory.

This sheet provides basic information to show how the Federal Child Support Guidelines apply in most cases. The Guidelines make the calculation of child support fair, predictable and consistent.

[Note: In certain cases, the amount of child support a court orders may be different from the amount shown on the tables because:

- there are special or extraordinary expenses (such as child-care; health expenses over \$100 a year; education; extra-curricular expenses)
- the court finds that the amounts determined by using the Guidelines cause undue hardship
- parents have shared custody or access to the child at least 40% of the time
- parents have split custody (each parent has at least one child in his or her custody)

- a child is the age of majority (18 or 19 years of age, depending on the province or territory) or over and has an ongoing need for support
- the person paying support has an income of more than \$150,000 a year
- special provisions have been made for the child in an order or agreement.]

THE FOLLOWING STEPS WILL HELP YOU USE THE TABLES:

STEP 1

Do the Federal Child Support Guidelines apply to you?

As of May 1, 1997, the Federal Child Support Guidelines apply to:

- parents who want to change an existing child support order obtained under the *Divorce Act*
- parents who will pay or receive child support further to a new child support order made under the *Divorce Act*.

STEP 2

What is the total annual income, before taxes, of the person who is paying, or will pay, child support?

Annual income is the money a person earns from employment and self-employment and income from investments. This includes all sources of income identified in your tax return (for example: salary, wages, commissions, UI, social assistance). If you are unsure, a T4 slip or Revenue Canada Assessment may give you an indication of annual income.

STEP 3

Which tables apply to your situation?

1. Both parents live in the same province or territory.

If the province or territory *does not have* its own guidelines for cases under the *Divorce Act*, use the federal tables for that province or territory.

However, if the province or territory *does have* its own child support guidelines, these guidelines will apply to cases under the *Divorce Act*.



2. The person paying support lives in a different province or territory from the person receiving support.

In this case, use the federal tables for the province or territory in which the person paying support lives.

3. The person paying support lives outside Canada or the address is unknown.

In this case, use the federal tables for the province or territory in which the person with custody of the child or children lives.

STEP 4

How much child support should be paid?

Once you have found the table you need to use, the amount of child support will be listed under the income level you identified in Step 2 and the number of children for whom you are determining child support.

For example, let's say the person who is paying support lives in New Brunswick, has an income of \$33,700 a year and has two children. The amount of child support would be \$472 each month.

These tables cover one to four children. If you require the tables for five or more children, please get in touch with the Department of Justice Canada.

EXAMPLE (STEP 4)

New Brunswick

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ Nbre d'enfants			
	1	2	3	4
33200	277	466	617	741
33300	278	467	619	743
33400	278	468	620	745
33500	279	469	622	746
33600	280	471	623	748
33700	281	472	625	750
33800	281	473	626	752
33900	282	474	628	753

Note: This table is an example only. Please be sure you refer to the tables for the province or territory where the person paying support lives.

The table amounts were calculated on the basis that child support payments are no longer taxable in the hands of the receiving parent nor deductible by the paying parent.

STEP 5

Can the amount be adjusted?

The amount of child support may be adjusted to recognize special expenses for the child or to prevent financial hardship for a parent or child in extraordinary circumstances.

For more information contact the federal Department of Justice.

The Department of Justice Canada has a toll-free number for information on the Guidelines. On request, we would be pleased to send you more detailed information as it becomes available. Call 1-888-373-2222. In the National Capital Region, call 946-2222. The Department of Justice Canada's Internet address is:
<http://canada.justice.gc.ca>

**Simplified Tables of
Federal Child Support Amounts**

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	96	176	198	220	17300	136	252	344	412	22600	199	317	434	529
6800	4	4	4	4	12100	97	179	202	224	17400	136	253	346	416	22700	200	318	435	531
6900	9	9	10	11	12200	98	182	205	228	17500	137	254	348	419	22800	201	320	437	533
7000	14	15	16	17	12300	99	185	208	231	17600	138	255	349	423	22900	202	321	439	535
7100	19	20	22	23	12400	100	188	211	235	17700	138	257	351	427	23000	203	322	440	537
7200	24	25	27	29	12500	100	190	214	238	17800	139	258	353	430	23100	204	323	442	539
7300	29	31	33	36	12600	101	193	218	242	17900	140	259	354	433	23200	205	325	444	541
7400	34	36	39	42	12700	102	195	221	246	18000	140	260	356	435	23300	206	326	445	543
7500	39	42	45	48	12800	103	196	224	249	18100	141	262	358	437	23400	207	328	447	545
7600	44	47	51	54	12900	104	197	227	253	18200	142	263	360	439	23500	208	330	449	547
7700	49	53	57	61	13000	105	198	230	256	18300	142	264	361	441	23600	209	332	450	549
7800	54	58	62	67	13100	106	200	234	260	18400	143	265	363	443	23700	210	334	452	551
7900	58	63	68	73	13200	106	201	237	264	18500	144	266	365	445	23800	211	336	454	553
8000	62	67	72	78	13300	107	202	240	267	18600	144	268	366	447	23900	212	338	455	556
8100	62	71	76	82	13400	108	203	243	271	18700	145	269	368	449	24000	213	340	457	558
8200	63	74	80	86	13500	109	205	246	275	18800	146	270	370	451	24100	213	342	459	560
8300	64	78	84	91	13600	110	206	250	278	18900	147	271	371	453	24200	214	344	461	562
8400	65	81	88	95	13700	111	207	253	282	19000	148	273	373	455	24300	215	346	462	564
8500	66	85	92	100	13800	112	208	256	285	19100	149	274	375	457	24400	216	348	464	566
8600	67	89	96	104	13900	112	210	259	289	19200	151	275	376	459	24500	217	350	466	568
8700	68	92	100	109	14000	113	211	262	293	19300	152	276	378	461	24600	218	352	467	570
8800	69	96	104	113	14100	114	212	266	296	19400	154	278	380	463	24700	219	354	469	572
8900	69	99	108	117	14200	115	213	269	300	19500	155	279	381	465	24800	220	356	471	574
9000	70	102	112	121	14300	115	215	272	304	19600	157	280	383	467	24900	221	358	472	576
9100	71	104	114	124	14400	116	216	275	307	19700	158	281	385	469	25000	222	360	474	578
9200	72	106	116	126	14500	117	217	278	311	19800	160	283	386	472	25100	223	362	476	580
9300	73	107	118	129	14600	117	218	282	314	19900	161	284	388	474	25200	224	364	477	582
9400	74	109	120	131	14700	118	219	285	318	20000	163	285	390	476	25300	225	366	479	584
9500	75	111	122	134	14800	119	221	288	322	20100	164	286	392	478	25400	226	368	481	586
9600	75	112	124	136	14900	119	222	291	325	20200	166	287	393	480	25500	227	370	482	588
9700	76	114	126	139	15000	120	223	294	329	20300	167	289	395	482	25600	228	372	484	590
9800	77	115	128	141	15100	121	224	298	333	20400	169	290	397	484	25700	229	374	486	592
9900	78	117	130	144	15200	121	226	301	336	20500	170	291	398	486	25800	230	375	487	594
10000	79	119	132	146	15300	122	227	304	340	20600	172	292	400	488	25900	231	377	489	596
10100	80	121	135	149	15400	123	228	307	343	20700	173	294	402	490	26000	232	379	491	598
10200	81	124	138	153	15500	123	229	310	347	20800	175	295	403	492	26100	232	381	492	600
10300	81	127	142	156	15600	124	231	314	351	20900	176	296	405	494	26200	233	383	494	602
10400	82	130	145	160	15700	125	232	317	354	21000	178	297	407	496	26300	234	385	495	604
10500	83	133	148	164	15800	126	233	319	358	21100	179	299	408	498	26400	235	387	497	606
10600	84	136	152	168	15900	126	234	321	361	21200	181	300	410	500	26500	236	389	498	608
10700	85	138	155	172	16000	127	236	323	365	21300	182	301	412	502	26600	237	390	500	610
10800	86	141	158	175	16100	128	237	324	369	21400	184	302	413	504	26700	238	392	502	612
10900	87	144	162	179	16200	128	238	326	372	21500	185	304	415	506	26800	239	394	503	613
11000	87	147	165	183	16300	129	239	328	376	21600	187	305	417	508	26900	239	396	505	615
11100	88	150	168	187	16400	130	241	329	380	21700	188	306	418	510	27000	240	398	506	617
11200	89	153	172	190	16500	130	242	331	383	21800	189	307	420	512	27100	241	400	508	619
11300	90	156	175	194	16600	131	243	333	387	21900	191	309	422	515	27200	242	402	509	621
11400	91	159	179	198	16700	132	244	334	390	22000	192	310	424	517	27300	243	403	511	623
11500	92	162	182	202	16800	132	245	336	394	22100	194	311	425	519	27400	244	405	512	625
11600	93	165	185	206	16900	133	247	338	398	22200	195	312	427	521	27500	245	407	514	627
11700	93	168	189	209	17000	134	248	339	401	22300	196	313	429	523	27600	246	409	516	629
11800	94	171	192	213	17100	134	249	341	405	22400	197	315	430	525	27700	246	411	518	630
11900	95	174	195	217	17200	135	250	343	409	22500	198	316	432	527	27800	247	413	521	632

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	248	415	523	634	33200	291	483	637	738	38500	333	551	723	864	43800	377	619	813	971
28000	249	416	525	636	33300	291	484	639	741	38600	334	552	725	866	43900	378	621	814	973
28100	250	418	527	638	33400	292	486	640	743	38700	335	553	727	868	44000	379	622	816	975
28200	251	420	529	640	33500	293	487	642	746	38800	336	554	728	870	44100	380	623	818	977
28300	252	422	532	642	33600	294	488	643	748	38900	337	556	730	872	44200	381	624	819	979
28400	253	424	534	644	33700	295	489	645	751	39000	337	557	732	874	44300	382	626	821	981
28500	254	426	536	646	33800	296	491	647	753	39100	338	558	733	876	44400	382	627	823	983
28600	254	428	538	647	33900	296	492	648	756	39200	339	559	735	878	44500	383	628	824	985
28700	255	429	540	649	34000	297	493	650	758	39300	340	561	737	880	44600	384	630	826	987
28800	256	430	543	651	34100	298	494	651	761	39400	341	562	738	882	44700	385	631	828	989
28900	257	432	545	653	34200	299	496	653	763	39500	341	563	740	884	44800	386	632	829	991
29000	258	433	547	655	34300	300	497	655	766	39600	342	564	742	886	44900	387	634	831	993
29100	259	434	549	657	34400	301	498	656	768	39700	343	566	743	888	45000	387	635	833	995
29200	260	436	551	659	34500	301	499	658	771	39800	344	567	745	890	45100	388	636	834	997
29300	261	437	554	661	34600	302	501	659	773	39900	345	568	747	892	45200	389	637	836	999
29400	261	439	556	662	34700	303	502	661	776	40000	345	570	748	894	45300	390	639	838	1001
29500	262	440	558	664	34800	304	503	663	778	40100	346	571	750	896	45400	391	640	840	1003
29600	263	441	560	666	34900	304	504	664	781	40200	347	572	752	898	45500	392	641	841	1005
29700	264	442	562	668	35000	305	506	666	783	40300	348	573	753	900	45600	392	643	843	1007
29800	265	443	564	669	35100	306	507	667	786	40400	349	575	755	902	45700	393	644	845	1009
29900	265	444	566	670	35200	307	508	669	788	40500	350	576	757	904	45800	394	645	846	1011
30000	266	446	568	672	35300	308	509	671	791	40600	350	577	759	906	45900	395	647	848	1013
30100	267	447	570	673	35400	308	511	672	793	40700	351	579	760	908	46000	396	648	850	1015
30200	267	448	572	674	35500	309	512	674	796	40800	352	580	762	910	46100	397	649	851	1017
30300	268	449	575	675	35600	310	513	675	798	40900	353	581	764	912	46200	398	651	853	1019
30400	269	450	577	677	35700	311	514	677	801	41000	354	583	765	914	46300	398	652	855	1021
30500	269	451	579	678	35800	311	516	679	803	41100	355	584	767	916	46400	399	653	856	1023
30600	270	452	581	679	35900	312	517	680	806	41200	356	585	769	918	46500	400	654	858	1025
30700	271	453	583	681	36000	313	518	682	809	41300	356	587	771	920	46600	401	656	860	1027
30800	272	454	585	682	36100	314	520	683	811	41400	357	588	772	922	46700	402	657	861	1029
30900	272	455	587	684	36200	315	521	685	814	41500	358	589	774	924	46800	403	658	863	1031
31000	273	456	589	685	36300	315	522	687	816	41600	359	590	776	926	46900	403	660	865	1032
31100	274	458	591	688	36400	316	523	688	819	41700	360	592	777	928	47000	404	661	866	1034
31200	275	459	594	690	36500	317	525	690	821	41800	361	593	779	930	47100	405	662	868	1036
31300	275	460	596	692	36600	318	526	692	824	41900	361	594	781	932	47200	406	664	870	1038
31400	276	461	598	695	36700	319	527	693	827	42000	362	596	782	934	47300	407	665	871	1040
31500	277	462	600	697	36800	319	529	695	829	42100	363	597	784	936	47400	408	666	873	1042
31600	278	463	602	699	36900	320	530	697	832	42200	364	598	786	938	47500	408	668	875	1044
31700	278	465	604	702	37000	321	531	698	834	42300	365	600	787	940	47600	409	669	876	1046
31800	279	466	606	704	37100	322	533	700	837	42400	366	601	789	942	47700	410	670	878	1048
31900	280	467	608	706	37200	323	534	702	839	42500	366	602	791	944	47800	411	671	880	1050
32000	281	468	611	709	37300	324	535	703	841	42600	367	604	792	946	47900	412	673	882	1052
32100	281	469	613	711	37400	324	537	705	843	42700	368	605	794	948	48000	413	674	883	1054
32200	282	470	615	714	37500	325	538	707	845	42800	369	606	796	950	48100	413	675	885	1056
32300	283	472	617	716	37600	326	539	708	847	42900	370	607	798	952	48200	414	677	887	1058
32400	284	473	620	718	37700	327	540	710	849	43000	371	609	799	954	48300	415	678	888	1060
32500	285	474	622	721	37800	328	542	712	851	43100	371	610	801	956	48400	416	679	890	1062
32600	286	476	624	723	37900	328	543	713	853	43200	372	611	803	958	48500	417	681	892	1064
32700	286	477	627	726	38000	329	544	715	855	43300	373	613	804	960	48600	418	682	893	1066
32800	287	478	629	728	38100	330	546	717	857	43400	374	614	806	962	48700	419	683	895	1068
32900	288	479	631	731	38200	331	547	718	859	43500	375	615	808	964	48800	419	685	897	1070
33000	289	481	633	733	38300	332	548	720	861	43600	376	617	809	966	48900	420	686	898	1072
33100	290	482	635	736	38400	332	549	722	862	43700	377	618	811	969	49000	421	687	900	1074

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	422	688	902	1076	54400	464	755	988	1178	59700	505	820	1071	1277	65000	543	879	1148	1368
49200	423	690	903	1078	54500	465	756	989	1180	59800	506	821	1073	1279	65100	543	880	1150	1370
49300	424	691	905	1080	54600	465	757	991	1182	59900	506	822	1074	1281	65200	544	881	1151	1371
49400	424	692	907	1082	54700	466	758	992	1184	60000	507	823	1076	1283	65300	544	882	1152	1373
49500	425	694	908	1084	54800	467	760	994	1186	60100	508	824	1077	1284	65400	545	883	1153	1374
49600	426	695	910	1086	54900	467	761	996	1188	60200	509	825	1079	1286	65500	545	884	1154	1376
49700	427	696	912	1088	55000	468	762	997	1189	60300	509	826	1080	1288	65600	546	885	1156	1377
49800	428	698	913	1090	55100	469	763	999	1191	60400	510	828	1082	1290	65700	546	886	1157	1379
49900	429	699	915	1092	55200	470	764	1000	1193	60500	511	829	1083	1291	65800	547	886	1158	1380
50000	429	700	917	1094	55300	470	766	1002	1195	60600	511	830	1085	1293	65900	547	887	1159	1382
50100	430	702	918	1096	55400	471	767	1003	1197	60700	512	831	1086	1295	66000	548	888	1160	1383
50200	431	703	920	1098	55500	472	768	1005	1199	60800	513	832	1088	1297	66100	548	889	1162	1385
50300	432	704	922	1100	55600	472	769	1006	1200	60900	514	833	1089	1298	66200	549	890	1163	1386
50400	433	705	924	1102	55700	473	770	1008	1202	61000	514	834	1091	1300	66300	549	891	1164	1388
50500	434	707	925	1104	55800	474	771	1009	1204	61100	515	836	1092	1302	66400	550	892	1165	1389
50600	434	708	927	1106	55900	475	773	1011	1206	61200	516	837	1093	1303	66500	550	893	1166	1390
50700	435	709	929	1108	56000	475	774	1013	1208	61300	517	838	1095	1305	66600	551	894	1168	1392
50800	436	711	930	1110	56100	476	775	1014	1210	61400	517	839	1096	1307	66700	552	895	1169	1393
50900	437	712	932	1112	56200	477	776	1016	1212	61500	518	840	1098	1309	66800	552	895	1170	1395
51000	438	713	934	1114	56300	478	778	1017	1214	61600	519	841	1099	1310	66900	553	896	1171	1396
51100	439	715	935	1116	56400	479	779	1019	1215	61700	520	843	1101	1312	67000	553	897	1173	1398
51200	440	716	937	1118	56500	479	780	1021	1217	61800	520	844	1102	1314	67100	554	898	1174	1399
51300	440	717	939	1120	56600	480	781	1022	1219	61900	521	845	1104	1316	67200	554	899	1175	1401
51400	441	719	940	1122	56700	481	783	1024	1221	62000	522	846	1105	1317	67300	555	900	1176	1402
51500	442	720	942	1124	56800	482	784	1025	1223	62100	523	847	1107	1319	67400	555	901	1178	1404
51600	443	721	944	1126	56900	483	785	1027	1225	62200	523	848	1108	1321	67500	556	902	1179	1405
51700	444	722	945	1128	57000	483	786	1029	1227	62300	524	849	1110	1323	67600	556	903	1180	1407
51800	445	724	947	1130	57100	484	788	1030	1229	62400	525	851	1111	1324	67700	557	904	1181	1408
51900	445	725	949	1132	57200	485	789	1032	1231	62500	525	852	1113	1326	67800	558	905	1183	1410
52000	446	726	950	1134	57300	486	790	1033	1233	62600	526	853	1114	1328	67900	558	906	1184	1411
52100	447	728	952	1136	57400	487	791	1035	1234	62700	527	854	1116	1330	68000	559	907	1185	1413
52200	448	729	954	1138	57500	488	793	1037	1236	62800	528	855	1117	1331	68100	559	908	1186	1414
52300	449	730	955	1140	57600	488	794	1038	1238	62900	528	856	1119	1333	68200	560	909	1188	1416
52400	450	731	957	1142	57700	489	795	1040	1240	63000	529	857	1120	1335	68300	560	910	1189	1417
52500	450	733	959	1143	57800	490	796	1042	1242	63100	530	859	1121	1337	68400	561	911	1190	1419
52600	451	734	960	1145	57900	491	798	1043	1244	63200	531	860	1123	1338	68500	562	912	1192	1421
52700	452	735	962	1147	58000	492	799	1045	1246	63300	531	861	1124	1340	68600	562	913	1193	1422
52800	452	736	963	1149	58100	492	800	1046	1248	63400	532	862	1126	1342	68700	563	914	1194	1424
52900	453	737	965	1151	58200	493	801	1048	1250	63500	533	863	1127	1344	68800	564	915	1196	1425
53000	454	739	966	1153	58300	494	803	1050	1252	63600	533	864	1129	1345	68900	564	916	1197	1427
53100	455	740	968	1154	58400	495	804	1051	1253	63700	534	865	1130	1347	69000	565	917	1198	1428
53200	455	741	969	1156	58500	496	805	1053	1255	63800	535	866	1132	1348	69100	566	918	1200	1430
53300	456	742	971	1158	58600	496	806	1054	1257	63900	535	867	1133	1350	69200	566	919	1201	1432
53400	457	743	972	1160	58700	497	808	1056	1259	64000	536	868	1134	1352	69300	567	920	1202	1433
53500	457	744	974	1162	58800	498	809	1058	1261	64100	537	870	1136	1353	69400	568	921	1204	1435
53600	458	746	976	1164	58900	499	810	1059	1263	64200	537	871	1137	1355	69500	568	922	1205	1436
53700	459	747	977	1165	59000	500	811	1061	1265	64300	538	872	1138	1357	69600	569	923	1206	1438
53800	460	748	979	1167	59100	500	813	1062	1267	64400	539	873	1140	1358	69700	570	924	1208	1440
53900	460	749	980	1169	59200	501	814	1064	1269	64500	539	874	1141	1360	69800	570	925	1209	1441
54000	461	750	982	1171	59300	502	815	1065	1270	64600	540	875	1143	1362	69900	571	926	1210	1443
54100	462	751	983	1173	59400	503	816	1067	1272	64700	541	876	1144	1363	70000	572	927	1212	1444
54200	462	753	985	1175	59500	503	817	1068	1274	64800	541	877	1145	1365	70100	572	928	1213	1446
54300	463	754	986	1177	59600	504	818	1070	1276	64900	542	878	1147	1367	70200	573	929	1214	1447

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	574	930	1216	1449	75600	609	986	1287	1533	80900	645	1041	1358	1617	86200	680	1096	1429	1701
70400	574	931	1217	1451	75700	610	987	1288	1535	81000	645	1042	1359	1618	86300	681	1097	1430	1702
70500	575	932	1218	1452	75800	611	988	1289	1536	81100	646	1043	1360	1620	86400	682	1098	1431	1704
70600	576	934	1220	1454	75900	611	989	1291	1538	81200	647	1044	1362	1622	86500	682	1099	1433	1705
70700	576	935	1221	1455	76000	612	990	1292	1539	81300	647	1045	1363	1623	86600	683	1100	1434	1707
70800	577	936	1222	1457	76100	613	991	1293	1541	81400	648	1046	1364	1625	86700	684	1101	1435	1709
70900	578	937	1224	1459	76200	613	992	1295	1542	81500	649	1047	1366	1626	86800	684	1102	1437	1710
71000	578	938	1225	1460	76300	614	993	1296	1544	81600	649	1048	1367	1628	86900	685	1103	1438	1712
71100	579	939	1226	1462	76400	615	994	1297	1546	81700	650	1049	1368	1630	87000	686	1104	1439	1713
71200	580	940	1228	1463	76500	615	995	1299	1547	81800	651	1050	1370	1631	87100	686	1105	1441	1715
71300	581	941	1229	1465	76600	616	996	1300	1549	81900	651	1051	1371	1633	87200	687	1106	1442	1717
71400	581	942	1230	1466	76700	617	997	1301	1550	82000	652	1052	1372	1634	87300	688	1107	1443	1718
71500	582	943	1232	1468	76800	617	998	1303	1552	82100	653	1053	1374	1636	87400	688	1109	1445	1720
71600	583	944	1233	1470	76900	618	999	1304	1554	82200	654	1054	1375	1637	87500	689	1110	1446	1721
71700	583	945	1234	1471	77000	619	1000	1305	1555	82300	654	1055	1376	1639	87600	690	1111	1447	1723
71800	584	946	1236	1473	77100	619	1001	1307	1557	82400	655	1056	1378	1641	87700	690	1112	1449	1724
71900	585	947	1237	1474	77200	620	1002	1308	1558	82500	656	1057	1379	1642	87800	691	1113	1450	1726
72000	585	948	1238	1476	77300	621	1003	1309	1560	82600	656	1059	1380	1644	87900	692	1114	1451	1728
72100	586	949	1240	1478	77400	621	1004	1311	1561	82700	657	1060	1382	1645	88000	692	1115	1453	1729
72200	587	950	1241	1479	77500	622	1005	1312	1563	82800	658	1061	1383	1647	88100	693	1116	1454	1731
72300	587	951	1242	1481	77600	623	1006	1313	1565	82900	658	1062	1384	1649	88200	694	1117	1455	1732
72400	588	952	1244	1482	77700	623	1007	1315	1566	83000	659	1063	1386	1650	88300	694	1118	1457	1734
72500	589	953	1245	1484	77800	624	1009	1316	1568	83100	660	1064	1387	1652	88400	695	1119	1458	1736
72600	589	954	1246	1485	77900	625	1010	1317	1569	83200	660	1065	1388	1653	88500	696	1120	1459	1737
72700	590	955	1248	1487	78000	625	1011	1319	1571	83300	661	1066	1390	1655	88600	696	1121	1461	1739
72800	591	956	1249	1489	78100	626	1012	1320	1573	83400	662	1067	1391	1656	88700	697	1122	1462	1740
72900	591	957	1250	1490	78200	627	1013	1321	1574	83500	662	1068	1392	1658	88800	698	1123	1463	1742
73000	592	959	1252	1492	78300	627	1014	1323	1576	83600	663	1069	1394	1660	88900	698	1124	1465	1743
73100	593	960	1253	1493	78400	628	1015	1324	1577	83700	664	1070	1395	1661	89000	699	1125	1466	1745
73200	593	961	1255	1495	78500	629	1016	1325	1579	83800	664	1071	1396	1663	89100	700	1126	1467	1747
73300	594	962	1256	1497	78600	629	1017	1327	1580	83900	665	1072	1398	1664	89200	700	1127	1469	1748
73400	595	963	1257	1498	78700	630	1018	1328	1582	84000	666	1073	1399	1666	89300	701	1128	1470	1750
73500	595	964	1259	1500	78800	631	1019	1330	1584	84100	666	1074	1400	1668	89400	702	1129	1471	1751
73600	596	965	1260	1501	78900	631	1020	1331	1585	84200	667	1075	1402	1669	89500	702	1130	1473	1753
73700	597	966	1261	1503	79000	632	1021	1332	1587	84300	668	1076	1403	1671	89600	703	1131	1474	1755
73800	597	967	1263	1504	79100	633	1022	1334	1588	84400	668	1077	1405	1672	89700	704	1132	1476	1756
73900	598	968	1264	1506	79200	633	1023	1335	1590	84500	669	1078	1406	1674	89800	704	1134	1477	1758
74000	599	969	1265	1508	79300	634	1024	1336	1592	84600	670	1079	1407	1675	89900	705	1135	1478	1759
74100	599	970	1267	1509	79400	635	1025	1338	1593	84700	670	1080	1409	1677	90000	706	1136	1480	1761
74200	600	971	1268	1511	79500	635	1026	1339	1595	84800	671	1081	1410	1679	90100	706	1137	1481	1762
74300	601	972	1269	1512	79600	636	1027	1340	1596	84900	672	1082	1411	1680	90200	707	1138	1482	1764
74400	601	973	1271	1514	79700	637	1028	1342	1598	85000	672	1084	1413	1682	90300	708	1139	1484	1766
74500	602	974	1272	1516	79800	637	1029	1343	1599	85100	673	1085	1414	1683	90400	708	1140	1485	1767
74600	603	975	1273	1517	79900	638	1030	1344	1601	85200	674	1086	1415	1685	90500	709	1141	1486	1769
74700	603	976	1275	1519	80000	639	1031	1346	1603	85300	674	1087	1417	1687	90600	710	1142	1488	1770
74800	604	977	1276	1520	80100	639	1032	1347	1604	85400	675	1088	1418	1688	90700	710	1143	1489	1772
74900	605	978	1277	1522	80200	640	1034	1348	1606	85500	676	1089	1419	1690	90800	711	1144	1490	1774
75000	605	979	1279	1523	80300	641	1035	1350	1607	85600	676	1090	1421	1691	90900	712	1145	1492	1775
75100	606	980	1280	1525	80400	641	1036	1351	1609	85700	677	1091	1422	1693	91000	712	1146	1493	1777
75200	607	981	1281	1527	80500	642	1037	1352	1611	85800	678	1092	1423	1694	91100	713	1147	1494	1778
75300	607	982	1283	1528	80600	643	1038	1354	1612	85900	678	1093	1425	1696	91200	714	1148	1496	1780
75400	608	984	1284	1530	80700	643	1039	1355	1614	86000	679	1094	1426	1698	91300	714	1149	1497	1781
75500	609	985	1285	1531	80800	644	1040	1356	1615	86100	680	1095	1427	1699	91400	715	1150	1498	1783

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	716	1151	1500	1785	96800	751	1206	1571	1869	102100	787	1262	1642	1952	107400	822	1317	1713	2036
91600	716	1152	1501	1786	96900	752	1207	1572	1870	102200	787	1263	1643	1954	107500	823	1318	1714	2038
91700	717	1153	1502	1788	97000	753	1209	1573	1872	102300	788	1264	1644	1956	107600	824	1319	1715	2039
91800	718	1154	1504	1789	97100	753	1210	1575	1873	102400	789	1265	1646	1957	107700	824	1320	1717	2041
91900	718	1155	1505	1791	97200	754	1211	1576	1875	102500	789	1266	1647	1959	107800	825	1321	1718	2043
92000	719	1156	1506	1793	97300	755	1212	1577	1876	102600	790	1267	1648	1960	107900	826	1322	1719	2044
92100	720	1157	1508	1794	97400	755	1213	1579	1878	102700	791	1268	1650	1962	108000	826	1323	1721	2046
92200	720	1159	1509	1796	97500	756	1214	1580	1880	102800	791	1269	1651	1964	108100	827	1324	1722	2047
92300	721	1160	1510	1797	97600	757	1215	1581	1881	102900	792	1270	1652	1965	108200	828	1325	1723	2049
92400	722	1161	1512	1799	97700	757	1216	1583	1883	103000	793	1271	1654	1967	108300	828	1326	1725	2051
92500	722	1162	1513	1800	97800	758	1217	1584	1884	103100	793	1272	1655	1968	108400	829	1327	1726	2052
92600	723	1163	1514	1802	97900	759	1218	1585	1886	103200	794	1273	1656	1970	108500	830	1328	1727	2054
92700	724	1164	1516	1804	98000	759	1219	1587	1888	103300	795	1274	1658	1971	108600	830	1329	1729	2055
92800	724	1165	1517	1805	98100	760	1220	1588	1889	103400	795	1275	1659	1973	108700	831	1330	1730	2057
92900	725	1166	1518	1807	98200	761	1221	1589	1891	103500	796	1276	1660	1975	108800	832	1331	1731	2058
93000	726	1167	1520	1808	98300	761	1222	1591	1892	103600	797	1277	1662	1976	108900	832	1333	1733	2060
93100	726	1168	1521	1810	98400	762	1223	1592	1894	103700	797	1278	1663	1978	109000	833	1334	1734	2062
93200	727	1169	1522	1812	98500	763	1224	1593	1895	103800	798	1279	1664	1979	109100	834	1335	1735	2063
93300	728	1170	1524	1813	98600	763	1225	1595	1897	103900	799	1280	1666	1981	109200	834	1336	1737	2065
93400	729	1171	1525	1815	98700	764	1226	1596	1899	104000	799	1281	1667	1983	109300	835	1337	1738	2066
93500	729	1172	1526	1816	98800	765	1227	1597	1900	104100	800	1283	1668	1984	109400	836	1338	1739	2068
93600	730	1173	1528	1818	98900	765	1228	1599	1902	104200	801	1284	1670	1986	109500	836	1339	1741	2070
93700	731	1174	1529	1819	99000	766	1229	1600	1903	104300	802	1285	1671	1987	109600	837	1340	1742	2071
93800	731	1175	1530	1821	99100	767	1230	1601	1905	104400	802	1286	1672	1989	109700	838	1341	1743	2073
93900	732	1176	1532	1823	99200	767	1231	1603	1907	104500	803	1287	1674	1990	109800	838	1342	1745	2074
94000	733	1177	1533	1824	99300	768	1233	1604	1908	104600	804	1288	1675	1992	109900	839	1343	1746	2076
94100	733	1178	1534	1826	99400	769	1234	1605	1910	104700	804	1289	1676	1994	110000	840	1344	1747	2077
94200	734	1179	1536	1827	99500	769	1235	1607	1911	104800	805	1290	1678	1995	110100	840	1345	1749	2079
94300	735	1180	1537	1829	99600	770	1236	1608	1913	104900	806	1291	1679	1997	110200	841	1346	1750	2081
94400	735	1181	1538	1831	99700	771	1237	1609	1914	105000	806	1292	1680	1998	110300	842	1347	1751	2082
94500	736	1182	1540	1832	99800	771	1238	1611	1916	105100	807	1293	1682	2000	110400	842	1348	1753	2084
94600	737	1184	1541	1834	99900	772	1239	1612	1918	105200	808	1294	1683	2002	110500	843	1349	1754	2085
94700	737	1185	1542	1835	100000	773	1240	1613	1919	105300	808	1295	1684	2003	110600	844	1350	1755	2087
94800	738	1186	1544	1837	100100	773	1241	1615	1921	105400	809	1296	1686	2005	110700	844	1351	1757	2089
94900	739	1187	1545	1838	100200	774	1242	1616	1922	105500	810	1297	1687	2006	110800	845	1352	1758	2090
95000	739	1188	1546	1840	100300	775	1243	1617	1924	105600	810	1298	1688	2008	110900	846	1353	1759	2092
95100	740	1189	1548	1842	100400	775	1244	1619	1926	105700	811	1299	1690	2009	111000	846	1354	1761	2093
95200	741	1190	1549	1843	100500	776	1245	1620	1927	105800	812	1300	1691	2011	111100	847	1355	1762	2095
95300	741	1191	1551	1845	100600	777	1246	1621	1929	105900	812	1301	1692	2013	111200	848	1356	1763	2096
95400	742	1192	1552	1846	100700	777	1247	1623	1930	106000	813	1302	1694	2014	111300	848	1358	1765	2098
95500	743	1193	1553	1848	100800	778	1248	1624	1932	106100	814	1303	1695	2016	111400	849	1359	1766	2100
95600	743	1194	1555	1850	100900	779	1249	1626	1933	106200	814	1304	1697	2017	111500	850	1360	1767	2101
95700	744	1195	1556	1851	101000	779	1250	1627	1935	106300	815	1305	1698	2019	111600	850	1361	1769	2103
95800	745	1196	1557	1853	101100	780	1251	1628	1937	106400	816	1306	1699	2020	111700	851	1362	1770	2104
95900	745	1197	1559	1854	101200	781	1252	1630	1938	106500	816	1308	1701	2022	111800	852	1363	1772	2106
96000	746	1198	1560	1856	101300	781	1253	1631	1940	106600	817	1309	1702	2024	111900	852	1364	1773	2108
96100	747	1199	1561	1857	101400	782	1254	1632	1941	106700	818	1310	1703	2025	112000	853	1365	1774	2109
96200	747	1200	1563	1859	101500	783	1255	1634	1943	106800	818	1311	1705	2027	112100	854	1366	1776	2111
96300	748	1201	1564	1861	101600	783	1256	1635	1945	106900	819	1312	1706	2028	112200	854	1367	1777	2112
96400	749	1202	1565	1862	101700	784	1258	1636	1946	107000	820	1313	1707	2030	112300	855	1368	1778	2114
96500	749	1203	1567	1864	101800	785	1259	1638	1948	107100	820	1314	1709	2032	112400	856	1369	1780	2115
96600	750	1204	1568	1865	101900	785	1260	1639	1949	107200	821	1315	1710	2033	112500	856	1370	1781	2117
96700	751	1205	1569	1867	102000	786	1261	1640	1951	107300	822	1316	1711	2035	112600	857	1371	1782	2119

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	858	1372	1784	2120	118000	893	1427	1855	2204	123300	929	1483	1926	2288	128600	964	1538	1997	2372
112800	858	1373	1785	2122	118100	894	1428	1856	2206	123400	929	1484	1927	2290	128700	965	1539	1998	2373
112900	859	1374	1786	2123	118200	895	1429	1857	2207	123500	930	1485	1928	2291	128800	966	1540	1999	2375
113000	860	1375	1788	2125	118300	895	1430	1859	2209	123600	931	1486	1930	2293	128900	966	1541	2001	2377
113100	860	1376	1789	2127	118400	896	1431	1860	2210	123700	931	1487	1931	2294	129000	967	1542	2002	2378
113200	861	1377	1790	2128	118500	897	1433	1861	2212	123800	932	1488	1932	2296	129100	968	1543	2003	2380
113300	862	1378	1792	2130	118600	897	1434	1863	2214	123900	933	1489	1934	2298	129200	968	1544	2005	2381
113400	862	1379	1793	2131	118700	898	1435	1864	2215	124000	933	1490	1935	2299	129300	969	1545	2006	2383
113500	863	1380	1794	2133	118800	899	1436	1865	2217	124100	934	1491	1936	2301	129400	970	1546	2007	2385
113600	864	1381	1796	2134	118900	899	1437	1867	2218	124200	935	1492	1938	2302	129500	970	1547	2009	2386
113700	864	1383	1797	2136	119000	900	1438	1868	2220	124300	935	1493	1939	2304	129600	971	1548	2010	2388
113800	865	1384	1798	2138	119100	901	1439	1869	2222	124400	936	1494	1940	2305	129700	972	1549	2011	2389
113900	866	1385	1800	2139	119200	901	1440	1871	2223	124500	937	1495	1942	2307	129800	972	1550	2013	2391
114000	866	1386	1801	2141	119300	902	1441	1872	2225	124600	937	1496	1943	2309	129900	973	1551	2014	2392
114100	867	1387	1802	2142	119400	903	1442	1873	2226	124700	938	1497	1944	2310	130000	974	1552	2015	2394
114200	868	1388	1804	2144	119500	903	1443	1875	2228	124800	939	1498	1946	2312	130100	974	1553	2017	2396
114300	868	1389	1805	2146	119600	904	1444	1876	2229	124900	939	1499	1947	2313	130200	975	1554	2018	2397
114400	869	1390	1806	2147	119700	905	1445	1877	2231	125000	940	1500	1948	2315	130300	976	1555	2019	2399
114500	870	1391	1808	2149	119800	905	1446	1879	2233	125100	941	1501	1950	2316	130400	976	1556	2021	2400
114600	870	1392	1809	2150	119900	906	1447	1880	2234	125200	941	1502	1951	2318	130500	977	1558	2022	2402
114700	871	1393	1810	2152	120000	907	1448	1881	2236	125300	942	1503	1952	2320	130600	978	1559	2023	2404
114800	872	1394	1812	2153	120100	907	1449	1883	2237	125400	943	1504	1954	2321	130700	978	1560	2025	2405
114900	872	1395	1813	2155	120200	908	1450	1884	2239	125500	943	1505	1955	2323	130800	979	1561	2026	2407
115000	873	1396	1814	2157	120300	909	1451	1885	2241	125600	944	1506	1956	2324	130900	980	1562	2027	2408
115100	874	1397	1816	2158	120400	909	1452	1887	2242	125700	945	1508	1958	2326	131000	980	1563	2029	2410
115200	874	1398	1817	2160	120500	910	1453	1888	2244	125800	945	1509	1959	2328	131100	981	1564	2030	2411
115300	875	1399	1818	2161	120600	911	1454	1889	2245	125900	946	1510	1960	2329	131200	982	1565	2031	2413
115400	876	1400	1820	2163	120700	911	1455	1891	2247	126000	947	1511	1962	2331	131300	982	1566	2033	2415
115500	877	1401	1821	2165	120800	912	1456	1892	2248	126100	947	1512	1963	2332	131400	983	1567	2034	2416
115600	877	1402	1822	2166	120900	913	1458	1893	2250	126200	948	1513	1964	2334	131500	984	1568	2035	2418
115700	878	1403	1824	2168	121000	913	1459	1895	2252	126300	949	1514	1966	2335	131600	984	1569	2037	2419
115800	879	1404	1825	2169	121100	914	1460	1896	2253	126400	950	1515	1967	2337	131700	985	1570	2038	2421
115900	879	1405	1826	2171	121200	915	1461	1897	2255	126500	950	1516	1968	2339	131800	986	1571	2039	2423
116000	880	1406	1828	2172	121300	915	1462	1899	2256	126600	951	1517	1970	2340	131900	986	1572	2041	2424
116100	881	1408	1829	2174	121400	916	1463	1900	2258	126700	952	1518	1971	2342	132000	987	1573	2042	2426
116200	881	1409	1830	2176	121500	917	1464	1901	2260	126800	952	1519	1972	2343	132100	988	1574	2043	2427
116300	882	1410	1832	2177	121600	917	1465	1903	2261	126900	953	1520	1974	2345	132200	988	1575	2045	2429
116400	883	1411	1833	2179	121700	918	1466	1904	2263	127000	954	1521	1975	2347	132300	989	1576	2046	2430
116500	883	1412	1834	2180	121800	919	1467	1905	2264	127100	954	1522	1976	2348	132400	990	1577	2047	2432
116600	884	1413	1836	2182	121900	919	1468	1907	2266	127200	955	1523	1978	2350	132500	990	1578	2049	2434
116700	885	1414	1837	2184	122000	920	1469	1908	2267	127300	956	1524	1979	2351	132600	991	1579	2050	2435
116800	885	1415	1838	2185	122100	921	1470	1909	2269	127400	956	1525	1980	2353	132700	992	1580	2051	2437
116900	886	1416	1840	2187	122200	921	1471	1911	2271	127500	957	1526	1982	2354	132800	992	1581	2053	2438
117000	887	1417	1841	2188	122300	922	1472	1912	2272	127600	958	1527	1983	2356	132900	993	1583	2054	2440
117100	887	1418	1842	2190	122400	923	1473	1913	2274	127700	958	1528	1984	2358	133000	994	1584	2055	2442
117200	888	1419	1844	2191	122500	923	1474	1915	2275	127800	959	1529	1986	2359	133100	994	1585	2057	2443
117300	889	1420	1845	2193	122600	924	1475	1916	2277	127900	960	1530	1987	2361	133200	995	1586	2058	2445
117400	889	1421	1847	2195	122700	925	1476	1917	2279	128000	960	1531	1988	2362	133300	996	1587	2059	2446
117500	890	1422	1848	2196	122800	925	1477	1919	2280	128100	961	1533	1990	2364	133400	996	1588	2061	2448
117600	891	1423	1849	2198	122900	926	1478	1920	2282	128200	962	1534	1991	2366	133500	997	1589	2062	2449
117700	891	1424	1851	2199	123000	927	1479	1922	2283	128300	962	1535	1993	2367	133600	998	1590	2063	2451
117800	892	1425	1852	2201	123100	927	1480	1923	2285	128400	963	1536	1994	2369	133700	998	1591	2065	2453
117900	893	1426	1853	2203	123200	928	1481	1924	2286	128500	964	1537	1995	2370	133800	999	1592	2066	2454

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1000	1593	2068	2456	138000	1027	1636	2122	2521	142100	1055	1678	2177	2586	146200	1082	1721	2232	2650
134000	1000	1594	2069	2457	138100	1028	1637	2124	2522	142200	1055	1679	2179	2587	146300	1083	1722	2234	2652
134100	1001	1595	2070	2459	138200	1029	1638	2125	2524	142300	1056	1680	2180	2589	146400	1083	1723	2235	2654
134200	1002	1596	2072	2461	138300	1029	1639	2126	2525	142400	1057	1681	2181	2590	146500	1084	1724	2236	2655
134300	1002	1597	2073	2462	138400	1030	1640	2128	2527	142500	1057	1683	2183	2592	146600	1085	1725	2238	2657
134400	1003	1598	2074	2464	138500	1031	1641	2129	2529	142600	1058	1684	2184	2594	146700	1085	1726	2239	2658
134500	1004	1599	2076	2465	138600	1031	1642	2130	2530	142700	1059	1685	2185	2595	146800	1086	1727	2240	2660
134600	1004	1600	2077	2467	138700	1032	1643	2132	2532	142800	1059	1686	2187	2597	146900	1087	1728	2242	2662
134700	1005	1601	2078	2468	138800	1033	1644	2133	2533	142900	1060	1687	2188	2598	147000	1087	1729	2243	2663
134800	1006	1602	2080	2470	138900	1033	1645	2134	2535	143000	1061	1688	2189	2600	147100	1088	1730	2244	2665
134900	1006	1603	2081	2472	139000	1034	1646	2136	2537	143100	1061	1689	2191	2601	147200	1089	1731	2246	2666
135000	1007	1604	2082	2473	139100	1035	1647	2137	2538	143200	1062	1690	2192	2603	147300	1089	1733	2247	2668
135100	1008	1605	2084	2475	139200	1035	1648	2138	2540	143300	1063	1691	2193	2605	147400	1090	1734	2248	2669
135200	1008	1606	2085	2476	139300	1036	1649	2140	2541	143400	1063	1692	2195	2606	147500	1091	1735	2250	2671
135300	1009	1608	2086	2478	139400	1037	1650	2141	2543	143500	1064	1693	2196	2608	147600	1091	1736	2251	2673
135400	1010	1609	2088	2480	139500	1037	1651	2143	2544	143600	1065	1694	2197	2609	147700	1092	1737	2252	2674
135500	1010	1610	2089	2481	139600	1038	1652	2144	2546	143700	1065	1695	2199	2611	147800	1093	1738	2254	2676
135600	1011	1611	2090	2483	139700	1039	1653	2145	2548	143800	1066	1696	2200	2612	147900	1093	1739	2255	2677
135700	1012	1612	2092	2484	139800	1039	1654	2147	2549	143900	1067	1697	2201	2614	148000	1094	1740	2256	2679
135800	1012	1613	2093	2486	139900	1040	1655	2148	2551	144000	1067	1698	2203	2616	148100	1095	1741	2258	2681
135900	1013	1614	2094	2487	140000	1041	1656	2149	2552	144100	1068	1699	2204	2617	148200	1095	1742	2259	2682
136000	1014	1615	2096	2489	140100	1041	1658	2151	2554	144200	1069	1700	2205	2619	148300	1096	1743	2260	2684
136100	1014	1616	2097	2491	140200	1042	1659	2152	2556	144300	1069	1701	2207	2620	148400	1097	1744	2262	2685
136200	1015	1617	2098	2492	140300	1043	1660	2153	2557	144400	1070	1702	2208	2622	148500	1098	1745	2263	2687
136300	1016	1618	2100	2494	140400	1043	1661	2155	2559	144500	1071	1703	2209	2624	148600	1098	1746	2264	2688
136400	1016	1619	2101	2495	140500	1044	1662	2156	2560	144600	1071	1704	2211	2625	148700	1099	1747	2266	2690
136500	1017	1620	2102	2497	140600	1045	1663	2157	2562	144700	1072	1705	2212	2627	148800	1100	1748	2267	2692
136600	1018	1621	2104	2499	140700	1045	1664	2159	2563	144800	1073	1706	2214	2628	148900	1100	1749	2268	2693
136700	1018	1622	2105	2500	140800	1046	1665	2160	2565	144900	1073	1708	2215	2630	149000	1101	1750	2270	2695
136800	1019	1623	2106	2502	140900	1047	1666	2161	2567	145000	1074	1709	2216	2631	149100	1102	1751	2271	2696
136900	1020	1624	2108	2503	141000	1047	1667	2163	2568	145100	1075	1710	2218	2633	149200	1102	1752	2272	2698
137000	1020	1625	2109	2505	141100	1048	1668	2164	2570	145200	1075	1711	2219	2635	149300	1103	1753	2274	2700
137100	1021	1626	2110	2506	141200	1049	1669	2165	2571	145300	1076	1712	2220	2636	149400	1104	1754	2275	2701
137200	1022	1627	2112	2508	141300	1049	1670	2167	2573	145400	1077	1713	2222	2638	149500	1104	1755	2276	2703
137300	1023	1628	2113	2510	141400	1050	1671	2168	2575	145500	1077	1714	2223	2639	149600	1105	1756	2278	2704
137400	1023	1629	2114	2511	141500	1051	1672	2169	2576	145600	1078	1715	2224	2641	149700	1106	1758	2279	2706
137500	1024	1630	2116	2513	141600	1051	1673	2171	2578	145700	1079	1716	2226	2643	149800	1106	1759	2280	2707
137600	1025	1631	2117	2514	141700	1052	1674	2172	2579	145800	1079	1717	2227	2644	149900	1107	1760	2282	2709
137700	1025	1633	2118	2516	141800	1053	1675	2173	2581	145900	1080	1718	2228	2646	150000	1108	1761	2283	2711
137800	1026	1634	2120	2518	141900	1053	1676	2175	2582	146000	1081	1719	2230	2647					
137900	1027	1635	2121	2519	142000	1054	1677	2176	2584	146100	1081	1720	2231	2649					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1108 plus 0.67% of income over \$150,000	1761 plus 1.04% of income over \$150,000	2283 plus 1.34% of income over \$150,000	2711 plus 1.58% of income over \$150,000
Pour revenu dépassant 150 000\$	1108 plus 0,67% du revenu dépassant 150 000\$	1761 plus 1,04% du revenu dépassant 150 000\$	2283 plus 1,34% du revenu dépassant 150 000\$	2711 plus 1,58% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	92	169	191	213	17300	113	225	316	371	22600	152	273	378	470
6800	4	4	4	4	12100	93	171	194	216	17400	113	226	317	374	22700	153	274	379	471
6900	8	9	10	10	12200	93	174	196	219	17500	113	227	318	377	22800	153	276	380	473
7000	11	13	14	15	12300	94	176	199	222	17600	114	228	319	380	22900	154	277	381	474
7100	15	16	18	19	12400	94	178	202	225	17700	114	228	320	383	23000	155	279	383	476
7200	18	20	22	24	12500	95	180	204	228	17800	114	229	321	386	23100	156	280	384	477
7300	21	24	26	28	12600	95	183	207	232	17900	114	230	322	389	23200	157	282	385	479
7400	25	27	30	33	12700	96	185	210	235	18000	115	231	323	392	23300	158	283	386	480
7500	28	31	34	37	12800	96	187	212	238	18100	115	231	325	395	23400	159	285	387	482
7600	31	35	38	42	12900	97	189	215	241	18200	115	232	326	398	23500	160	286	388	483
7700	34	38	42	47	13000	97	192	218	244	18300	115	233	327	400	23600	161	288	389	484
7800	38	42	47	51	13100	98	194	220	247	18400	115	234	328	403	23700	162	289	390	486
7900	41	46	51	56	13200	98	195	223	250	18500	116	234	329	406	23800	163	291	391	487
8000	44	50	55	60	13300	99	196	226	253	18600	116	235	330	409	23900	164	292	392	489
8100	48	53	59	65	13400	100	197	229	256	18700	116	236	332	411	24000	165	293	393	490
8200	51	57	63	69	13500	100	198	231	259	18800	116	237	333	413	24100	166	295	395	491
8300	54	61	67	74	13600	101	198	234	262	18900	117	237	334	414	24200	167	296	397	493
8400	57	64	71	78	13700	101	199	237	266	19000	117	238	335	416	24300	168	298	399	494
8500	61	68	75	83	13800	102	200	239	269	19100	117	239	336	417	24400	169	299	401	496
8600	64	72	80	87	13900	102	201	242	272	19200	118	240	338	419	24500	169	300	402	497
8700	67	75	84	92	14000	103	202	245	275	19300	119	240	339	420	24600	170	302	404	499
8800	71	79	88	96	14100	103	202	247	278	19400	120	241	340	422	24700	171	303	406	500
8900	74	83	92	101	14200	104	203	250	281	19500	121	242	341	423	24800	172	304	408	501
9000	77	87	96	106	14300	104	204	252	284	19600	122	243	342	425	24900	173	306	410	503
9100	78	90	100	110	14400	105	204	255	287	19700	123	243	344	426	25000	174	307	411	504
9200	78	94	104	115	14500	105	205	257	289	19800	124	244	345	428	25100	175	309	413	506
9300	79	98	108	119	14600	106	206	260	292	19900	125	245	346	429	25200	176	310	415	507
9400	79	101	113	124	14700	106	206	262	295	20000	126	246	347	430	25300	177	311	417	508
9500	80	105	117	128	14800	107	207	265	298	20100	127	247	348	432	25400	178	313	419	510
9600	80	109	121	133	14900	107	208	267	301	20200	128	247	349	433	25500	179	314	420	511
9700	81	113	125	137	15000	108	208	270	304	20300	129	248	351	435	25600	180	315	422	513
9800	81	116	129	142	15100	108	209	272	307	20400	130	249	352	436	25700	181	317	424	514
9900	82	120	133	146	15200	108	210	275	310	20500	131	250	353	438	25800	182	318	426	515
10000	82	123	137	150	15300	108	210	277	313	20600	132	250	354	439	25900	183	320	428	517
10100	83	125	139	153	15400	109	211	280	316	20700	133	251	355	441	26000	184	321	429	518
10200	83	127	142	156	15500	109	212	282	319	20800	134	252	357	442	26100	184	322	431	519
10300	84	130	144	159	15600	109	212	285	322	20900	135	253	358	444	26200	185	323	433	521
10400	84	132	147	162	15700	109	213	287	324	21000	136	253	359	445	26300	186	325	434	522
10500	85	134	150	165	15800	109	214	290	327	21100	137	254	360	447	26400	187	326	436	524
10600	85	136	152	168	15900	110	215	292	330	21200	138	255	361	448	26500	188	327	438	526
10700	86	138	155	171	16000	110	215	295	333	21300	139	256	362	450	26600	189	328	439	528
10800	86	141	158	174	16100	110	216	297	336	21400	140	256	364	451	26700	190	330	441	530
10900	87	143	160	178	16200	110	217	300	339	21500	141	257	365	453	26800	190	331	443	532
11000	87	145	163	181	16300	111	218	302	342	21600	142	258	366	454	26900	191	332	444	534
11100	88	148	166	184	16400	111	218	305	345	21700	143	259	367	456	27000	192	333	446	536
11200	88	150	169	187	16500	111	219	307	348	21800	144	261	368	458	27100	193	335	448	538
11300	89	153	172	191	16600	111	220	308	351	21900	145	262	370	459	27200	194	336	449	540
11400	89	155	175	194	16700	112	221	309	354	22000	146	264	371	461	27300	195	337	451	541
11500	90	157	177	197	16800	112	221	310	357	22100	147	265	372	462	27400	196	338	453	543
11600	90	160	180	200	16900	112	222	311	360	22200	148	267	373	464	27500	197	340	454	545
11700	91	162	183	204	17000	112	223	312	362	22300	149	268	374	465	27600	197	341	456	547
11800	91	165	186	207	17100	112	224	314	365	22400	150	270	375	467	27700	198	342	457	549
11900	92	167	188	210	17200	113	224	315	368	22500	151	271	377	468	27800	199	344	459	551

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	200	345	461	553	33200	243	407	538	645	38500	285	469	616	737	43800	332	535	698	832
28000	201	346	462	555	33300	244	408	540	647	38600	286	470	618	738	43900	333	537	700	834
28100	202	347	464	557	33400	245	409	541	649	38700	287	472	619	740	44000	334	538	701	835
28200	203	349	465	559	33500	246	411	543	651	38800	288	473	621	742	44100	334	539	703	837
28300	204	350	467	561	33600	246	412	544	652	38900	289	474	622	744	44200	335	540	705	839
28400	204	351	469	562	33700	247	413	546	654	39000	290	475	624	745	44300	336	542	706	841
28500	205	352	470	564	33800	248	414	547	656	39100	291	476	625	747	44400	337	543	708	843
28600	206	354	472	566	33900	249	415	548	657	39200	291	477	627	749	44500	338	544	709	844
28700	207	355	473	568	34000	249	416	550	659	39300	292	479	628	751	44600	339	546	711	846
28800	208	356	475	570	34100	250	418	551	661	39400	293	480	630	752	44700	339	547	712	848
28900	209	357	476	572	34200	251	419	553	663	39500	294	481	631	754	44800	340	548	714	850
29000	210	359	478	574	34300	252	420	554	664	39600	295	482	633	756	44900	341	549	716	852
29100	210	360	480	576	34400	253	421	556	666	39700	296	483	634	758	45000	342	551	717	854
29200	211	361	481	578	34500	253	422	557	668	39800	297	485	636	759	45100	342	552	719	855
29300	212	362	483	580	34600	254	423	559	669	39900	297	486	637	761	45200	343	553	720	857
29400	213	364	484	582	34700	255	424	560	671	40000	298	487	639	763	45300	344	554	722	859
29500	214	365	486	583	34800	256	426	561	673	40100	299	488	640	765	45400	344	556	724	861
29600	215	366	487	585	34900	256	427	563	674	40200	300	490	642	767	45500	345	557	725	863
29700	216	367	489	587	35000	257	428	564	676	40300	301	491	643	768	45600	346	558	727	865
29800	216	368	490	589	35100	258	429	566	678	40400	302	492	645	770	45700	347	560	728	866
29900	217	370	492	590	35200	259	430	567	679	40500	303	493	647	772	45800	347	561	730	868
30000	218	371	493	592	35300	260	431	569	681	40600	304	495	648	774	45900	348	562	732	870
30100	219	372	494	594	35400	260	432	570	683	40700	304	496	650	776	46000	349	563	733	872
30200	219	373	496	595	35500	261	434	572	684	40800	305	497	651	777	46100	350	565	735	874
30300	220	374	497	597	35600	262	435	573	686	40900	306	498	653	779	46200	350	566	736	876
30400	221	375	498	599	35700	263	436	574	688	41000	307	500	654	781	46300	351	567	738	878
30500	222	376	500	600	35800	263	437	576	689	41100	308	501	656	783	46400	352	569	739	879
30600	222	377	501	602	35900	264	438	577	691	41200	309	502	657	785	46500	353	570	741	881
30700	223	378	502	604	36000	265	439	579	693	41300	310	503	659	786	46600	353	571	743	883
30800	224	379	504	605	36100	266	441	580	695	41400	311	505	660	788	46700	354	572	744	885
30900	225	381	505	607	36200	267	442	582	696	41500	311	506	662	790	46800	355	574	746	887
31000	225	382	507	609	36300	268	443	583	698	41600	312	507	664	792	46900	355	575	747	889
31100	226	383	508	610	36400	268	444	585	700	41700	313	509	665	794	47000	356	576	749	890
31200	227	384	509	612	36500	269	445	586	702	41800	314	510	667	795	47100	357	577	751	892
31300	228	385	511	613	36600	270	447	588	703	41900	315	511	668	797	47200	358	578	752	894
31400	229	386	512	615	36700	271	448	589	705	42000	316	512	670	799	47300	358	579	754	896
31500	229	387	513	617	36800	272	449	591	707	42100	317	514	671	801	47400	359	580	755	898
31600	230	388	515	618	36900	272	450	592	709	42200	318	515	673	803	47500	360	582	757	900
31700	231	389	516	620	37000	273	451	594	710	42300	319	516	674	805	47600	361	583	759	902
31800	232	390	517	621	37100	274	452	595	712	42400	319	518	676	806	47700	361	584	760	903
31900	232	391	519	623	37200	275	454	597	714	42500	320	519	678	808	47800	362	585	762	905
32000	233	393	520	625	37300	276	455	598	716	42600	321	520	679	810	47900	363	586	763	907
32100	234	394	522	626	37400	276	456	600	717	42700	322	521	681	812	48000	364	587	765	909
32200	235	395	523	628	37500	277	457	601	719	42800	323	523	682	814	48100	364	588	766	911
32300	236	396	525	630	37600	278	458	603	721	42900	324	524	684	815	48200	365	590	768	913
32400	236	397	526	632	37700	279	460	604	723	43000	325	525	685	817	48300	366	591	770	914
32500	237	399	528	633	37800	280	461	606	724	43100	326	526	687	819	48400	366	592	771	916
32600	238	400	529	635	37900	280	462	607	726	43200	327	528	689	821	48500	367	593	773	918
32700	239	401	531	637	38000	281	463	609	728	43300	327	529	690	823	48600	368	594	774	920
32800	240	402	532	638	38100	282	464	610	730	43400	328	530	692	824	48700	369	595	776	922
32900	241	403	534	640	38200	283	466	612	731	43500	329	532	693	826	48800	369	596	778	924
33000	241	405	535	642	38300	284	467	613	733	43600	330	533	695	828	48900	370	598	779	925
33100	242	406	537	644	38400	285	468	615	735	43700	331	534	697	830	49000	371	599	781	927

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	372	600	782	929	54400	410	659	859	1022	59700	447	717	933	1110	65000	481	771	1003	1192
49200	372	601	784	931	54500	411	661	860	1024	59800	447	718	935	1112	65100	482	772	1004	1194
49300	373	602	785	933	54600	411	662	862	1026	59900	448	719	936	1113	65200	482	773	1005	1195
49400	374	603	787	935	54700	412	663	863	1027	60000	449	720	937	1115	65300	483	774	1007	1197
49500	375	604	788	937	54800	413	664	865	1029	60100	449	721	939	1117	65400	484	775	1008	1198
49600	375	606	790	938	54900	414	665	866	1031	60200	450	722	940	1118	65500	484	776	1009	1200
49700	376	607	791	940	55000	414	666	868	1033	60300	451	723	941	1120	65600	485	777	1010	1202
49800	377	608	793	942	55100	415	667	869	1034	60400	451	724	942	1121	65700	485	778	1012	1203
49900	378	609	794	944	55200	416	668	871	1036	60500	452	725	944	1123	65800	486	779	1013	1205
50000	378	610	796	946	55300	416	670	872	1038	60600	453	726	945	1124	65900	487	780	1014	1206
50100	379	611	797	948	55400	417	671	873	1039	60700	453	727	946	1126	66000	487	781	1015	1208
50200	380	612	799	949	55500	418	672	875	1041	60800	454	728	948	1128	66100	488	782	1017	1209
50300	380	614	800	951	55600	418	673	876	1043	60900	455	729	949	1129	66200	488	783	1018	1211
50400	381	615	801	953	55700	419	674	878	1044	61000	455	730	950	1131	66300	489	784	1019	1212
50500	382	616	803	955	55800	420	675	879	1046	61100	456	731	952	1132	66400	490	785	1021	1214
50600	383	617	804	957	55900	421	676	880	1048	61200	457	732	953	1134	66500	490	786	1022	1215
50700	383	618	806	958	56000	421	677	882	1049	61300	457	733	954	1135	66600	491	787	1023	1217
50800	384	619	807	960	56100	422	678	883	1051	61400	458	734	956	1137	66700	492	788	1024	1218
50900	385	620	809	962	56200	423	679	885	1053	61500	459	736	957	1139	66800	492	789	1026	1220
51000	385	621	810	964	56300	423	680	886	1054	61600	459	737	958	1140	66900	493	790	1027	1221
51100	386	622	812	966	56400	424	681	887	1056	61700	460	738	960	1142	67000	494	791	1028	1223
51200	387	624	813	968	56500	425	682	889	1058	61800	461	739	961	1143	67100	494	792	1030	1224
51300	388	625	814	969	56600	425	684	890	1059	61900	461	740	962	1145	67200	495	793	1031	1226
51400	388	626	816	971	56700	426	685	892	1061	62000	462	741	964	1146	67300	495	794	1032	1227
51500	389	627	817	973	56800	427	686	893	1063	62100	463	742	965	1148	67400	496	795	1034	1229
51600	390	628	819	975	56900	427	687	894	1064	62200	463	743	966	1150	67500	497	796	1035	1231
51700	390	629	820	976	57000	428	688	896	1066	62300	464	744	968	1151	67600	497	797	1036	1232
51800	391	630	822	978	57100	429	689	897	1068	62400	465	745	969	1153	67700	498	798	1037	1234
51900	392	631	823	980	57200	429	690	899	1069	62500	465	746	970	1154	67800	499	799	1039	1235
52000	393	633	825	982	57300	430	691	900	1071	62600	466	747	972	1156	67900	499	800	1040	1237
52100	393	634	826	983	57400	431	692	901	1073	62700	467	748	973	1157	68000	500	801	1041	1238
52200	394	635	827	985	57500	431	693	903	1074	62800	468	749	974	1159	68100	501	802	1043	1240
52300	395	636	829	987	57600	432	694	904	1076	62900	468	750	976	1161	68200	501	803	1044	1241
52400	396	637	830	988	57700	433	695	906	1078	63000	469	751	977	1162	68300	502	804	1045	1243
52500	396	638	832	990	57800	434	697	907	1079	63100	470	752	978	1164	68400	503	805	1047	1244
52600	397	639	833	992	57900	434	698	908	1081	63200	470	753	980	1165	68500	503	806	1048	1246
52700	398	640	835	993	58000	435	699	910	1082	63300	471	754	981	1167	68600	504	807	1049	1248
52800	398	642	836	995	58100	436	700	911	1084	63400	472	755	983	1169	68700	505	808	1051	1249
52900	399	643	837	997	58200	436	701	913	1086	63500	472	756	984	1170	68800	505	809	1052	1251
53000	400	644	839	999	58300	437	702	914	1087	63600	473	757	985	1172	68900	506	810	1053	1252
53100	401	645	840	1000	58400	438	703	915	1089	63700	473	758	986	1173	69000	507	811	1054	1254
53200	401	646	842	1002	58500	438	704	917	1091	63800	474	759	988	1174	69100	507	812	1056	1255
53300	402	647	843	1004	58600	439	705	918	1092	63900	475	760	989	1176	69200	508	813	1057	1257
53400	403	648	845	1005	58700	440	706	920	1094	64000	475	761	990	1177	69300	509	814	1058	1258
53500	403	649	846	1007	58800	440	707	921	1096	64100	476	762	991	1179	69400	509	815	1060	1260
53600	404	650	848	1009	58900	441	708	922	1097	64200	476	763	993	1180	69500	510	816	1061	1261
53700	405	652	849	1010	59000	442	710	924	1099	64300	477	764	994	1182	69600	511	817	1062	1263
53800	406	653	850	1012	59100	443	711	925	1101	64400	478	765	995	1183	69700	511	818	1064	1265
53900	406	654	852	1014	59200	443	712	927	1102	64500	478	766	996	1185	69800	512	819	1065	1266
54000	407	655	853	1016	59300	444	713	928	1104	64600	479	767	998	1186	69900	512	820	1066	1268
54100	408	656	855	1017	59400	445	714	929	1106	64700	479	768	999	1188	70000	513	821	1068	1269
54200	408	657	856	1019	59500	445	715	931	1107	64800	480	769	1000	1189	70100	514	822	1069	1271
54300	409	658	858	1021	59600	446	716	932	1109	64900	481	770	1002	1191	70200	514	823	1070	1272

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	515	824	1071	1274	75600	550	878	1141	1356	80900	584	932	1210	1438	86200	619	986	1279	1519
70400	516	825	1073	1275	75700	550	879	1142	1357	81000	585	933	1211	1439	86300	620	987	1281	1521
70500	516	826	1074	1277	75800	551	880	1143	1359	81100	586	934	1213	1441	86400	620	988	1282	1523
70600	517	827	1075	1278	75900	552	881	1145	1360	81200	586	935	1214	1442	86500	621	989	1283	1524
70700	518	828	1077	1280	76000	552	882	1146	1362	81300	587	936	1215	1444	86600	622	990	1285	1526
70800	518	829	1078	1281	76100	553	883	1147	1363	81400	588	937	1217	1445	86700	622	991	1286	1527
70900	519	830	1079	1283	76200	554	884	1149	1365	81500	588	938	1218	1447	86800	623	992	1287	1529
71000	520	831	1081	1285	76300	554	885	1150	1366	81600	589	939	1219	1448	86900	624	993	1288	1530
71100	520	832	1082	1286	76400	555	886	1151	1368	81700	590	940	1220	1450	87000	624	994	1290	1532
71200	521	833	1083	1288	76500	556	887	1153	1370	81800	590	941	1222	1451	87100	625	995	1291	1533
71300	522	834	1085	1289	76600	556	888	1154	1371	81900	591	942	1223	1453	87200	626	996	1292	1535
71400	522	835	1086	1291	76700	557	889	1155	1373	82000	592	943	1224	1455	87300	626	997	1294	1536
71500	523	836	1087	1292	76800	558	890	1156	1374	82100	592	944	1226	1456	87400	627	998	1295	1538
71600	524	837	1088	1294	76900	558	891	1158	1376	82200	593	945	1227	1458	87500	628	999	1296	1540
71700	524	838	1090	1295	77000	559	892	1159	1377	82300	594	946	1228	1459	87600	628	1000	1298	1541
71800	525	839	1091	1297	77100	560	893	1160	1379	82400	594	947	1230	1461	87700	629	1001	1299	1543
71900	526	840	1092	1298	77200	560	894	1162	1380	82500	595	948	1231	1462	87800	629	1002	1300	1544
72000	526	841	1094	1300	77300	561	895	1163	1382	82600	595	949	1232	1464	87900	630	1003	1302	1546
72100	527	842	1095	1302	77400	561	896	1164	1383	82700	596	950	1234	1465	88000	631	1004	1303	1547
72200	528	843	1096	1303	77500	562	897	1166	1385	82800	597	951	1235	1467	88100	631	1005	1304	1549
72300	528	845	1098	1305	77600	563	898	1167	1387	82900	597	952	1236	1468	88200	632	1006	1305	1550
72400	529	846	1099	1306	77700	563	899	1168	1388	83000	598	953	1237	1470	88300	633	1007	1307	1552
72500	529	847	1100	1308	77800	564	900	1170	1390	83100	599	954	1239	1472	88400	633	1008	1308	1553
72600	530	848	1102	1309	77900	565	901	1171	1391	83200	599	955	1240	1473	88500	634	1009	1309	1555
72700	531	849	1103	1311	78000	565	902	1172	1393	83300	600	956	1241	1475	88600	635	1010	1311	1557
72800	531	850	1104	1312	78100	566	903	1173	1394	83400	601	957	1243	1476	88700	635	1011	1312	1558
72900	532	851	1105	1314	78200	567	905	1175	1396	83500	601	958	1244	1478	88800	636	1012	1313	1560
73000	533	852	1107	1315	78300	567	906	1176	1397	83600	602	959	1245	1479	88900	637	1013	1315	1561
73100	533	853	1108	1317	78400	568	907	1177	1399	83700	603	960	1247	1481	89000	637	1014	1316	1563
73200	534	854	1109	1319	78500	569	908	1179	1400	83800	603	961	1248	1482	89100	638	1015	1317	1564
73300	535	855	1111	1320	78600	569	909	1180	1402	83900	604	962	1249	1484	89200	639	1016	1319	1566
73400	535	856	1112	1322	78700	570	910	1181	1404	84000	605	963	1251	1485	89300	639	1017	1320	1567
73500	536	857	1113	1323	78800	571	911	1183	1405	84100	605	965	1252	1487	89400	640	1018	1321	1569
73600	537	858	1115	1325	78900	571	912	1184	1407	84200	606	966	1253	1489	89500	641	1019	1322	1570
73700	537	859	1116	1326	79000	572	913	1185	1408	84300	607	967	1254	1490	89600	641	1020	1324	1572
73800	538	860	1117	1328	79100	573	914	1187	1410	84400	607	968	1256	1492	89700	642	1021	1325	1574
73900	539	861	1119	1329	79200	573	915	1188	1411	84500	608	969	1257	1493	89800	643	1022	1326	1575
74000	539	862	1120	1331	79300	574	916	1189	1413	84600	609	970	1258	1495	89900	643	1023	1328	1577
74100	540	863	1121	1332	79400	575	917	1190	1414	84700	609	971	1260	1496	90000	644	1024	1329	1578
74200	541	864	1122	1334	79500	575	918	1192	1416	84800	610	972	1261	1498	90100	645	1026	1330	1580
74300	541	865	1124	1336	79600	576	919	1193	1417	84900	611	973	1262	1499	90200	645	1027	1332	1581
74400	542	866	1125	1337	79700	577	920	1194	1419	85000	611	974	1264	1501	90300	646	1028	1333	1583
74500	543	867	1126	1339	79800	577	921	1196	1421	85100	612	975	1265	1502	90400	646	1029	1334	1584
74600	543	868	1128	1340	79900	578	922	1197	1422	85200	612	976	1266	1504	90500	647	1030	1336	1586
74700	544	869	1129	1342	80000	578	923	1198	1424	85300	613	977	1268	1506	90600	648	1031	1337	1587
74800	545	870	1130	1343	80100	579	924	1200	1425	85400	614	978	1269	1507	90700	648	1032	1338	1589
74900	545	871	1132	1345	80200	580	925	1201	1427	85500	614	979	1270	1509	90800	649	1033	1339	1591
75000	546	872	1133	1346	80300	580	926	1202	1428	85600	615	980	1271	1510	90900	650	1034	1341	1592
75100	546	873	1134	1348	80400	581	927	1203	1430	85700	616	981	1273	1512	91000	650	1035	1342	1594
75200	547	874	1136	1349	80500	582	928	1205	1431	85800	616	982	1274	1513	91100	651	1036	1343	1595
75300	548	875	1137	1351	80600	582	929	1206	1433	85900	617	983	1275	1515	91200	652	1037	1345	1597
75400	548	876	1138	1353	80700	583	930	1207	1434	86000	618	984	1277	1516	91300	652	1038	1346	1598
75500	549	877	1139	1354	80800	584	931	1209	1436	86100	618	985	1278	1518	91400	653	1039	1347	1600

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	654	1040	1349	1601	96800	688	1094	1418	1683	102100	723	1148	1487	1765	107400	758	1201	1556	1847
91600	654	1041	1350	1603	96900	689	1095	1419	1685	102200	724	1149	1489	1767	107500	758	1202	1558	1849
91700	655	1042	1351	1604	97000	690	1096	1421	1686	102300	724	1150	1490	1768	107600	759	1203	1559	1850
91800	656	1043	1353	1606	97100	690	1097	1422	1688	102400	725	1151	1491	1770	107700	760	1204	1560	1851
91900	656	1044	1354	1608	97200	691	1098	1423	1689	102500	726	1152	1492	1771	107800	760	1205	1562	1853
92000	657	1045	1355	1609	97300	692	1099	1424	1691	102600	726	1153	1494	1773	107900	761	1207	1563	1855
92100	658	1046	1356	1611	97400	692	1100	1426	1692	102700	727	1154	1495	1774	108000	762	1208	1564	1856
92200	658	1047	1358	1612	97500	693	1101	1427	1694	102800	728	1155	1496	1776	108100	762	1209	1566	1858
92300	659	1048	1359	1614	97600	694	1102	1428	1696	102900	728	1156	1498	1777	108200	763	1210	1567	1859
92400	660	1049	1360	1615	97700	694	1103	1430	1697	103000	729	1157	1499	1779	108300	763	1211	1568	1861
92500	660	1050	1362	1617	97800	695	1104	1431	1699	103100	729	1158	1500	1781	108400	764	1212	1570	1862
92600	661	1051	1363	1618	97900	696	1105	1432	1700	103200	730	1159	1502	1782	108500	765	1213	1571	1864
92700	662	1052	1364	1620	98000	696	1106	1434	1702	103300	731	1160	1503	1784	108600	765	1214	1572	1866
92800	662	1053	1366	1621	98100	697	1107	1435	1703	103400	731	1161	1504	1785	108700	766	1215	1573	1867
92900	663	1054	1367	1623	98200	697	1108	1436	1705	103500	732	1162	1505	1787	108800	767	1216	1575	1869
93000	663	1055	1368	1625	98300	698	1109	1438	1706	103600	733	1163	1507	1788	108900	767	1217	1576	1870
93100	664	1056	1370	1626	98400	699	1110	1439	1708	103700	733	1164	1508	1790	109000	768	1218	1577	1872
93200	665	1057	1371	1628	98500	699	1111	1440	1709	103800	734	1165	1509	1791	109100	769	1219	1579	1873
93300	665	1058	1372	1629	98600	700	1112	1441	1711	103900	735	1166	1511	1793	109200	769	1220	1580	1875
93400	666	1059	1373	1631	98700	701	1113	1443	1713	104000	735	1167	1512	1794	109300	770	1221	1581	1876
93500	667	1060	1375	1632	98800	701	1114	1444	1714	104100	736	1168	1513	1796	109400	771	1222	1583	1878
93600	667	1061	1376	1634	98900	702	1115	1445	1716	104200	737	1169	1515	1798	109500	771	1223	1584	1879
93700	668	1062	1377	1635	99000	703	1116	1447	1717	104300	737	1170	1516	1799	109600	772	1224	1585	1881
93800	669	1063	1379	1637	99100	703	1117	1448	1719	104400	738	1171	1517	1801	109700	773	1225	1587	1883
93900	669	1064	1380	1638	99200	704	1118	1449	1720	104500	739	1172	1519	1802	109800	773	1226	1588	1884
94000	670	1065	1381	1640	99300	705	1119	1451	1722	104600	739	1173	1520	1804	109900	774	1227	1589	1886
94100	671	1066	1383	1641	99400	705	1120	1452	1723	104700	740	1174	1521	1805	110000	775	1228	1590	1887
94200	671	1067	1384	1643	99500	706	1121	1453	1725	104800	741	1175	1522	1807	110100	775	1229	1592	1889
94300	672	1068	1385	1645	99600	707	1122	1455	1726	104900	741	1176	1524	1808	110200	776	1230	1593	1890
94400	673	1069	1387	1646	99700	707	1123	1456	1728	105000	742	1177	1525	1810	110300	777	1231	1594	1892
94500	673	1070	1388	1648	99800	708	1124	1457	1730	105100	743	1178	1526	1811	110400	777	1232	1596	1893
94600	674	1071	1389	1649	99900	709	1125	1458	1731	105200	743	1179	1528	1813	110500	778	1233	1597	1895
94700	675	1072	1390	1651	100000	709	1126	1460	1733	105300	744	1180	1529	1815	110600	779	1234	1598	1896
94800	675	1073	1392	1652	100100	710	1127	1461	1734	105400	745	1181	1530	1816	110700	779	1235	1600	1898
94900	676	1074	1393	1654	100200	711	1128	1462	1736	105500	745	1182	1532	1818	110800	780	1236	1601	1900
95000	677	1075	1394	1655	100300	711	1129	1464	1737	105600	746	1183	1533	1819	110900	780	1237	1602	1901
95100	677	1076	1396	1657	100400	712	1130	1465	1739	105700	746	1184	1534	1821	111000	781	1238	1604	1903
95200	678	1077	1397	1658	100500	712	1131	1466	1740	105800	747	1185	1536	1822	111100	782	1239	1605	1904
95300	679	1078	1398	1660	100600	713	1132	1468	1742	105900	748	1186	1537	1824	111200	782	1240	1606	1906
95400	679	1079	1400	1662	100700	714	1133	1469	1743	106000	748	1187	1538	1825	111300	783	1241	1607	1907
95500	680	1080	1401	1663	100800	714	1134	1470	1745	106100	749	1188	1539	1827	111400	784	1242	1609	1909
95600	680	1081	1402	1665	100900	715	1135	1472	1747	106200	750	1189	1541	1828	111500	784	1243	1610	1910
95700	681	1082	1404	1666	101000	716	1136	1473	1748	106300	750	1190	1542	1830	111600	785	1244	1611	1912
95800	682	1083	1405	1668	101100	716	1137	1474	1750	106400	751	1191	1543	1832	111700	786	1245	1613	1913
95900	682	1084	1406	1669	101200	717	1138	1475	1751	106500	752	1192	1545	1833	111800	786	1246	1614	1915
96000	683	1086	1407	1671	101300	718	1139	1477	1753	106600	752	1193	1546	1835	111900	787	1247	1615	1917
96100	684	1087	1409	1672	101400	718	1140	1478	1754	106700	753	1194	1547	1836	112000	788	1248	1617	1918
96200	684	1088	1410	1674	101500	719	1141	1479	1756	106800	754	1195	1549	1838	112100	788	1249	1618	1920
96300	685	1089	1411	1675	101600	720	1142	1481	1757	106900	754	1196	1550	1839	112200	789	1250	1619	1921
96400	686	1090	1413	1677	101700	720	1143	1482	1759	107000	755	1197	1551	1841	112300	790	1251	1621	1923
96500	686	1091	1414	1679	101800	721	1144	1483	1760	107100	756	1198	1553	1842	112400	790	1252	1622	1924
96600	687	1092	1415	1680	101900	722	1145	1485	1762	107200	756	1199	1554	1844	112500	791	1253	1623	1926
96700	688	1093	1417	1682	102000	722	1147	1486	1764	107300	757	1200	1555	1845	112600	792	1254	1624	1927

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	792	1255	1626	1929	118000	827	1309	1695	2011	123300	862	1363	1764	2093	128600	896	1417	1834	2175
112800	793	1256	1627	1930	118100	828	1310	1696	2012	123400	862	1364	1766	2094	128700	897	1418	1835	2176
112900	794	1257	1628	1932	118200	828	1311	1698	2014	123500	863	1365	1767	2096	128800	897	1419	1836	2178
113000	794	1258	1630	1934	118300	829	1312	1699	2015	123600	863	1366	1768	2097	128900	898	1420	1838	2179
113100	795	1259	1631	1935	118400	830	1313	1700	2017	123700	864	1367	1770	2099	129000	899	1421	1839	2181
113200	796	1260	1632	1937	118500	830	1314	1702	2018	123800	865	1368	1771	2100	129100	899	1422	1840	2182
113300	796	1261	1634	1938	118600	831	1315	1703	2020	123900	865	1369	1772	2102	129200	900	1423	1841	2184
113400	797	1262	1635	1940	118700	831	1316	1704	2022	124000	866	1370	1774	2103	129300	901	1424	1843	2185
113500	797	1263	1636	1941	118800	832	1317	1706	2023	124100	867	1371	1775	2105	129400	901	1425	1844	2187
113600	798	1264	1638	1943	118900	833	1318	1707	2025	124200	867	1372	1776	2107	129500	902	1426	1845	2188
113700	799	1265	1639	1944	119000	833	1319	1708	2026	124300	868	1373	1777	2108	129600	903	1427	1847	2190
113800	799	1267	1640	1946	119100	834	1320	1709	2028	124400	869	1374	1779	2110	129700	903	1428	1848	2192
113900	800	1268	1641	1947	119200	835	1321	1711	2029	124500	869	1375	1780	2111	129800	904	1429	1849	2193
114000	801	1269	1643	1949	119300	835	1322	1712	2031	124600	870	1376	1781	2113	129900	905	1430	1851	2195
114100	801	1270	1644	1951	119400	836	1323	1713	2032	124700	871	1377	1783	2114	130000	905	1431	1852	2196
114200	802	1271	1645	1952	119500	837	1324	1715	2034	124800	871	1378	1784	2116	130100	906	1432	1853	2198
114300	803	1272	1647	1954	119600	837	1325	1716	2035	124900	872	1379	1785	2117	130200	907	1433	1855	2199
114400	803	1273	1648	1955	119700	838	1326	1717	2037	125000	873	1380	1787	2119	130300	907	1434	1856	2201
114500	804	1274	1649	1957	119800	839	1328	1719	2039	125100	873	1381	1788	2120	130400	908	1435	1857	2202
114600	805	1275	1651	1958	119900	839	1329	1720	2040	125200	874	1382	1789	2122	130500	909	1436	1858	2204
114700	805	1276	1652	1960	120000	840	1330	1721	2042	125300	875	1383	1791	2124	130600	909	1437	1860	2205
114800	806	1277	1653	1961	120100	841	1331	1723	2043	125400	875	1384	1792	2125	130700	910	1438	1861	2207
114900	807	1278	1655	1963	120200	841	1332	1724	2045	125500	876	1385	1793	2127	130800	911	1439	1862	2209
115000	807	1279	1656	1964	120300	842	1333	1725	2046	125600	877	1386	1794	2128	130900	911	1440	1864	2210
115100	808	1280	1657	1966	120400	843	1334	1726	2048	125700	877	1388	1796	2130	131000	912	1441	1865	2212
115200	809	1281	1658	1968	120500	843	1335	1728	2049	125800	878	1389	1797	2131	131100	913	1442	1866	2213
115300	809	1282	1660	1969	120600	844	1336	1729	2051	125900	879	1390	1798	2133	131200	913	1443	1868	2215
115400	810	1283	1661	1971	120700	845	1337	1730	2052	126000	879	1391	1800	2134	131300	914	1444	1869	2216
115500	811	1284	1662	1972	120800	845	1338	1732	2054	126100	880	1392	1801	2136	131400	914	1445	1870	2218
115600	811	1285	1664	1974	120900	846	1339	1733	2056	126200	880	1393	1802	2137	131500	915	1446	1872	2219
115700	812	1286	1665	1975	121000	847	1340	1734	2057	126300	881	1394	1804	2139	131600	916	1447	1873	2221
115800	813	1287	1666	1977	121100	847	1341	1736	2059	126400	882	1395	1805	2141	131700	916	1449	1874	2222
115900	813	1288	1668	1978	121200	848	1342	1737	2060	126500	882	1396	1806	2142	131800	917	1450	1875	2224
116000	814	1289	1669	1980	121300	848	1343	1738	2062	126600	883	1397	1807	2144	131900	918	1451	1877	2226
116100	814	1290	1670	1981	121400	849	1344	1740	2063	126700	884	1398	1809	2145	132000	918	1452	1878	2227
116200	815	1291	1672	1983	121500	850	1345	1741	2065	126800	884	1399	1810	2147	132100	919	1453	1879	2229
116300	816	1292	1673	1985	121600	850	1346	1742	2066	126900	885	1400	1811	2148	132200	920	1454	1881	2230
116400	816	1293	1674	1986	121700	851	1347	1743	2068	127000	886	1401	1813	2150	132300	920	1455	1882	2232
116500	817	1294	1675	1988	121800	852	1348	1745	2069	127100	886	1402	1814	2151	132400	921	1456	1883	2233
116600	818	1295	1677	1989	121900	852	1349	1746	2071	127200	887	1403	1815	2153	132500	922	1457	1885	2235
116700	818	1296	1678	1991	122000	853	1350	1747	2073	127300	888	1404	1817	2154	132600	922	1458	1886	2236
116800	819	1297	1679	1992	122100	854	1351	1749	2074	127400	888	1405	1818	2156	132700	923	1459	1887	2238
116900	820	1298	1681	1994	122200	854	1352	1750	2076	127500	889	1406	1819	2158	132800	924	1460	1889	2239
117000	820	1299	1682	1995	122300	855	1353	1751	2077	127600	890	1407	1821	2159	132900	924	1461	1890	2241
117100	821	1300	1683	1997	122400	856	1354	1753	2079	127700	890	1408	1822	2161	133000	925	1462	1891	2243
117200	822	1301	1685	1998	122500	856	1355	1754	2080	127800	891	1409	1823	2162	133100	926	1463	1892	2244
117300	822	1302	1686	2000	122600	857	1356	1755	2082	127900	892	1410	1824	2164	133200	926	1464	1894	2246
117400	823	1303	1687	2001	122700	858	1357	1757	2083	128000	892	1411	1826	2165	133300	927	1465	1895	2247
117500	824	1304	1689	2003	122800	858	1358	1758	2085	128100	893	1412	1827	2167	133400	928	1466	1896	2249
117600	824	1305	1690	2005	122900	859	1359	1759	2086	128200	894	1413	1828	2168	133500	928	1467	1898	2250
117700	825	1306	1691	2006	123000	860	1360	1760	2088	128300	894	1414	1830	2170	133600	929	1468	1899	2252
117800	826	1307	1692	2008	123100	860	1361	1762	2090	128400	895	1415	1831	2171	133700	930	1469	1900	2253
117900	826	1308	1694	2009	123200	861	1362	1763	2091	128500	896	1416	1832	2173	133800	930	1470	1902	2255

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	931	1471	1903	2256	138000	958	1513	1957	2320	142100	984	1554	2010	2383	146200	1011	1596	2064	2446
134000	931	1472	1904	2258	138100	958	1514	1958	2321	142200	985	1555	2011	2385	146300	1012	1597	2065	2448
134100	932	1473	1906	2260	138200	959	1515	1959	2323	142300	986	1556	2013	2386	146400	1013	1598	2066	2450
134200	933	1474	1907	2261	138300	960	1516	1960	2324	142400	986	1557	2014	2388	146500	1013	1599	2068	2451
134300	933	1475	1908	2263	138400	960	1517	1962	2326	142500	987	1558	2015	2389	146600	1014	1600	2069	2453
134400	934	1476	1909	2264	138500	961	1518	1963	2328	142600	988	1559	2017	2391	146700	1014	1601	2070	2454
134500	935	1477	1911	2266	138600	962	1519	1964	2329	142700	988	1560	2018	2392	146800	1015	1602	2072	2456
134600	935	1478	1912	2267	138700	962	1520	1966	2331	142800	989	1561	2019	2394	146900	1016	1603	2073	2457
134700	936	1479	1913	2269	138800	963	1521	1967	2332	142900	990	1562	2021	2395	147000	1016	1604	2074	2459
134800	937	1480	1915	2270	138900	964	1522	1968	2334	143000	990	1563	2022	2397	147100	1017	1605	2076	2460
134900	937	1481	1916	2272	139000	964	1523	1970	2335	143100	991	1564	2023	2399	147200	1018	1606	2077	2462
135000	938	1482	1917	2273	139100	965	1524	1971	2337	143200	992	1565	2025	2400	147300	1018	1607	2078	2463
135100	939	1483	1919	2275	139200	965	1525	1972	2338	143300	992	1566	2026	2402	147400	1019	1608	2079	2465
135200	939	1484	1920	2277	139300	966	1526	1974	2340	143400	993	1567	2027	2403	147500	1020	1609	2081	2467
135300	940	1485	1921	2278	139400	967	1527	1975	2341	143500	994	1569	2028	2405	147600	1020	1610	2082	2468
135400	941	1486	1923	2280	139500	967	1528	1976	2343	143600	994	1570	2030	2406	147700	1021	1611	2083	2470
135500	941	1487	1924	2281	139600	968	1529	1977	2345	143700	995	1571	2031	2408	147800	1022	1612	2085	2471
135600	942	1488	1925	2283	139700	969	1530	1979	2346	143800	996	1572	2032	2409	147900	1022	1613	2086	2473
135700	943	1489	1926	2284	139800	969	1531	1980	2348	143900	996	1573	2034	2411	148000	1023	1614	2087	2474
135800	943	1490	1928	2286	139900	970	1532	1981	2349	144000	997	1574	2035	2412	148100	1024	1615	2089	2476
135900	944	1491	1929	2287	140000	971	1533	1983	2351	144100	998	1575	2036	2414	148200	1024	1616	2090	2477
136000	945	1492	1930	2289	140100	971	1534	1984	2352	144200	998	1576	2038	2416	148300	1025	1617	2091	2479
136100	945	1493	1932	2290	140200	972	1535	1985	2354	144300	999	1577	2039	2417	148400	1026	1618	2093	2480
136200	946	1494	1933	2292	140300	973	1536	1987	2355	144400	999	1578	2040	2419	148500	1026	1619	2094	2482
136300	947	1495	1934	2294	140400	973	1537	1988	2357	144500	1000	1579	2042	2420	148600	1027	1620	2095	2484
136400	947	1496	1936	2295	140500	974	1538	1989	2358	144600	1001	1580	2043	2422	148700	1028	1621	2096	2485
136500	948	1497	1937	2297	140600	975	1539	1991	2360	144700	1001	1581	2044	2423	148800	1028	1622	2098	2487
136600	948	1498	1938	2298	140700	975	1540	1992	2361	144800	1002	1582	2045	2425	148900	1029	1623	2099	2488
136700	949	1499	1940	2300	140800	976	1541	1993	2363	144900	1003	1583	2047	2426	149000	1030	1624	2100	2490
136800	950	1500	1941	2301	140900	977	1542	1994	2365	145000	1003	1584	2048	2428	149100	1030	1625	2102	2491
136900	950	1501	1942	2303	141000	977	1543	1996	2366	145100	1004	1585	2049	2429	149200	1031	1626	2103	2493
137000	951	1502	1943	2304	141100	978	1544	1997	2368	145200	1005	1586	2051	2431	149300	1031	1627	2104	2494
137100	952	1503	1945	2306	141200	979	1545	1998	2369	145300	1005	1587	2052	2433	149400	1032	1628	2106	2496
137200	952	1504	1946	2307	141300	979	1546	2000	2371	145400	1006	1588	2053	2434	149500	1033	1630	2107	2497
137300	953	1505	1947	2309	141400	980	1547	2001	2372	145500	1007	1589	2055	2436	149600	1033	1631	2108	2499
137400	954	1506	1949	2311	141500	981	1548	2002	2374	145600	1007	1590	2056	2437	149700	1034	1632	2109	2501
137500	954	1507	1950	2312	141600	981	1549	2004	2375	145700	1008	1591	2057	2439	149800	1035	1633	2111	2502
137600	955	1509	1951	2314	141700	982	1550	2005	2377	145800	1009	1592	2059	2440	149900	1035	1634	2112	2504
137700	956	1510	1953	2315	141800	982	1551	2006	2378	145900	1009	1593	2060	2442	150000	1036	1635	2113	2505
137800	956	1511	1954	2317	141900	983	1552	2008	2380	146000	1010	1594	2061	2443					
137900	957	1512	1955	2318	142000	984	1553	2009	2382	146100	1011	1595	2062	2445					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1036 plus 0.65% of income ver \$150,000	1635 plus 1.02% of income over \$150,000	2113 plus 1.31% of income over \$150,000	2505 plus 1.55% of income over \$150,000
Pour revenu dépassant 150 000\$	1036 plus 0,65% du revenu dépassant 150 000\$	1635 plus 1,02% du revenu dépassant 150 000\$	2113 plus 1,31% du revenu dépassant 150 000\$	2505 plus 1,55% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	111	173	195	217	17300	136	252	345	399	22600	185	323	432	522
6800	0	0	0	0	12100	111	176	198	220	17400	136	253	346	402	22700	187	324	434	524
6900	0	0	0	1	12200	111	178	201	224	17500	137	254	347	405	22800	188	326	436	527
7000	2	3	4	5	12300	111	181	204	228	17600	138	255	349	408	22900	189	327	438	529
7100	5	7	8	10	12400	111	184	208	231	17700	138	256	350	411	23000	190	329	440	532
7200	9	11	13	15	12500	112	187	211	235	17800	139	257	352	415	23100	191	331	443	534
7300	12	14	17	19	12600	112	190	214	238	17900	140	257	353	418	23200	192	332	445	536
7400	15	18	21	24	12700	113	192	217	242	18000	141	258	354	421	23300	193	334	447	539
7500	19	22	25	28	12800	114	195	220	246	18100	142	259	356	424	23400	194	336	449	541
7600	22	26	29	33	12900	114	198	224	249	18200	143	260	357	427	23500	195	337	451	543
7700	25	29	33	37	13000	115	201	227	253	18300	144	261	358	430	23600	197	339	453	546
7800	29	33	37	42	13100	115	203	230	257	18400	145	262	360	434	23700	198	341	455	548
7900	32	37	42	46	13200	116	206	233	260	18500	145	263	361	437	23800	199	342	457	551
8000	35	40	46	51	13300	117	209	236	264	18600	146	264	362	440	23900	200	344	459	553
8100	38	44	50	56	13400	117	212	240	267	18700	147	265	364	443	24000	201	345	461	555
8200	42	48	54	60	13500	118	213	243	271	18800	148	266	365	446	24100	202	347	463	558
8300	45	52	58	65	13600	119	214	246	275	18900	149	268	366	448	24200	203	349	465	560
8400	48	55	62	69	13700	119	215	249	278	19000	150	269	368	450	24300	204	350	467	562
8500	52	59	66	74	13800	120	216	252	282	19100	151	271	369	451	24400	206	352	469	565
8600	55	63	71	78	13900	120	218	256	285	19200	152	272	371	453	24500	207	354	471	567
8700	58	66	75	83	14000	121	219	259	289	19300	152	273	372	455	24600	208	355	473	570
8800	62	70	79	87	14100	122	220	262	293	19400	153	275	373	457	24700	209	357	475	572
8900	65	74	83	92	14200	122	221	265	296	19500	154	276	375	458	24800	210	358	477	574
9000	68	78	87	97	14300	123	222	268	300	19600	155	277	376	460	24900	211	360	479	577
9100	72	81	91	101	14400	123	224	271	303	19700	156	279	377	462	25000	212	362	481	579
9200	75	85	95	106	14500	124	225	275	307	19800	157	280	379	464	25100	213	363	483	581
9300	78	89	100	110	14600	125	226	278	311	19900	158	281	380	465	25200	215	365	485	584
9400	81	93	104	115	14700	125	227	281	314	20000	159	283	382	467	25300	216	367	487	586
9500	85	96	108	119	14800	126	228	284	318	20100	160	284	384	469	25400	217	368	489	588
9600	88	100	112	124	14900	127	229	287	321	20200	160	286	386	470	25500	218	370	491	591
9700	91	104	116	128	15000	127	231	291	325	20300	161	287	387	472	25600	219	371	493	593
9800	95	107	120	133	15100	128	232	293	328	20400	162	288	389	474	25700	220	373	495	596
9900	98	111	124	138	15200	128	233	296	331	20500	163	290	391	476	25800	221	375	498	598
10000	101	115	128	142	15300	128	233	299	335	20600	164	291	393	477	25900	222	376	500	600
10100	103	117	131	146	15400	129	234	302	338	20700	165	292	394	479	26000	224	378	501	603
10200	106	120	135	149	15500	129	235	305	341	20800	166	294	396	481	26100	225	379	503	605
10300	108	123	138	153	15600	130	236	307	344	20900	167	295	398	482	26200	226	381	505	607
10400	110	126	142	157	15700	130	237	310	347	21000	167	296	400	484	26300	227	382	507	609
10500	110	129	145	161	15800	130	238	313	351	21100	169	298	402	487	26400	228	384	509	611
10600	110	132	148	164	15900	131	239	316	354	21200	170	300	404	489	26500	229	386	511	614
10700	110	135	152	168	16000	131	240	318	357	21300	171	301	406	491	26600	230	387	513	616
10800	110	138	155	172	16100	131	241	321	360	21400	172	303	408	494	26700	231	389	515	618
10900	110	141	158	176	16200	132	242	324	363	21500	173	305	410	496	26800	232	390	517	620
11000	110	144	162	180	16300	132	243	327	367	21600	174	306	412	498	26900	233	392	519	622
11100	111	147	165	183	16400	133	244	330	370	21700	175	308	414	501	27000	234	393	520	625
11200	111	150	168	187	16500	133	245	332	373	21800	176	310	416	503	27100	235	395	522	627
11300	111	153	172	191	16600	133	245	335	376	21900	178	311	418	506	27200	236	396	524	629
11400	111	156	175	195	16700	134	246	337	379	22000	179	313	420	508	27300	237	398	526	631
11500	111	159	179	198	16800	134	247	338	383	22100	180	314	422	510	27400	238	399	528	633
11600	111	162	182	202	16900	134	248	339	386	22200	181	316	424	513	27500	238	401	530	636
11700	111	165	185	206	17000	135	249	341	389	22300	182	318	426	515	27600	239	402	532	638
11800	111	167	188	210	17100	135	250	342	392	22400	183	319	428	517	27700	240	404	534	640
11900	111	170	192	213	17200	136	251	343	395	22500	184	321	430	520	27800	241	405	536	642

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	242	407	538	644	33200	282	473	625	746	38500	322	536	706	846	43800	365	602	791	946
28000	243	408	539	647	33300	283	474	627	748	38600	323	537	708	848	43900	366	603	793	948
28100	244	410	541	649	33400	284	475	628	750	38700	324	538	710	850	44000	366	604	794	950
28200	245	411	543	651	33500	284	477	630	752	38800	325	539	711	852	44100	367	605	796	952
28300	245	413	545	653	33600	285	478	632	754	38900	326	541	713	853	44200	368	607	798	954
28400	246	414	547	655	33700	286	479	633	756	39000	326	542	714	855	44300	369	608	799	956
28500	247	416	549	658	33800	287	480	635	757	39100	327	543	716	857	44400	370	609	801	958
28600	248	418	551	660	33900	287	481	636	759	39200	328	544	717	859	44500	370	610	802	959
28700	249	419	553	662	34000	288	482	638	761	39300	329	545	719	861	44600	371	612	804	961
28800	250	421	555	664	34100	289	483	639	763	39400	329	547	720	863	44700	372	613	806	963
28900	251	422	556	666	34200	290	485	641	765	39500	330	548	722	864	44800	373	614	807	965
29000	252	424	558	669	34300	290	486	642	767	39600	331	549	724	866	44900	374	615	809	967
29100	253	425	560	671	34400	291	487	644	769	39700	332	550	725	868	45000	374	617	810	969
29200	253	427	562	673	34500	292	488	645	771	39800	333	552	727	870	45100	375	618	812	971
29300	254	428	564	675	34600	293	489	647	773	39900	333	553	728	872	45200	376	619	814	973
29400	255	430	566	678	34700	293	490	648	774	40000	334	554	730	874	45300	377	620	815	975
29500	256	431	568	680	34800	294	492	650	776	40100	335	555	731	876	45400	378	622	817	977
29600	257	433	570	682	34900	295	493	651	778	40200	336	556	733	878	45500	378	623	818	978
29700	258	434	571	684	35000	296	494	653	780	40300	337	558	735	879	45600	379	624	820	980
29800	258	435	573	685	35100	296	495	654	782	40400	337	559	736	881	45700	380	625	822	982
29900	259	436	574	687	35200	297	496	656	784	40500	338	560	738	883	45800	381	627	823	984
30000	260	438	576	689	35300	298	497	657	786	40600	339	561	739	885	45900	382	628	825	986
30100	260	439	577	691	35400	299	499	659	788	40700	340	563	741	887	46000	382	629	827	988
30200	261	440	579	692	35500	299	500	660	790	40800	341	564	743	889	46100	383	630	828	990
30300	262	441	580	694	35600	300	501	662	791	40900	341	565	744	891	46200	384	632	830	992
30400	262	442	582	696	35700	301	502	663	793	41000	342	567	746	893	46300	385	633	831	994
30500	263	443	583	697	35800	302	503	665	795	41100	343	568	748	895	46400	386	634	833	996
30600	264	444	585	699	35900	302	504	666	797	41200	344	569	749	897	46500	387	635	835	998
30700	264	445	586	701	36000	303	506	668	799	41300	345	570	751	898	46600	387	637	836	999
30800	265	446	588	703	36100	304	507	669	801	41400	345	572	752	900	46700	388	638	838	1001
30900	266	447	589	704	36200	305	508	671	803	41500	346	573	754	902	46800	389	639	839	1003
31000	266	449	591	706	36300	305	509	672	805	41600	347	574	756	904	46900	390	640	841	1005
31100	267	450	592	708	36400	306	510	674	807	41700	348	575	757	906	47000	391	642	843	1007
31200	268	451	594	710	36500	307	512	675	809	41800	349	577	759	908	47100	391	643	844	1009
31300	268	452	595	711	36600	308	513	677	811	41900	349	578	760	910	47200	392	644	846	1011
31400	269	453	597	713	36700	308	514	679	813	42000	350	579	762	912	47300	393	645	847	1013
31500	270	454	598	715	36800	309	515	680	815	42100	351	580	764	914	47400	394	647	849	1015
31600	270	455	600	716	36900	310	516	682	817	42200	352	582	765	916	47500	395	648	851	1017
31700	271	456	601	718	37000	311	518	683	819	42300	353	583	767	918	47600	395	649	852	1018
31800	272	457	603	720	37100	312	519	685	820	42400	353	584	769	919	47700	396	650	854	1020
31900	272	458	604	722	37200	312	520	686	822	42500	354	585	770	921	47800	397	652	856	1022
32000	273	459	606	723	37300	313	521	688	824	42600	355	587	772	923	47900	398	653	857	1024
32100	274	460	607	725	37400	314	523	689	826	42700	356	588	773	925	48000	399	654	859	1026
32200	275	461	609	727	37500	315	524	691	828	42800	357	589	775	927	48100	399	655	860	1028
32300	275	463	611	729	37600	315	525	693	830	42900	358	590	777	929	48200	400	657	862	1030
32400	276	464	612	731	37700	316	526	694	831	43000	358	592	778	931	48300	401	658	864	1032
32500	277	465	614	733	37800	317	527	696	833	43100	359	593	780	933	48400	402	659	865	1034
32600	278	466	615	735	37900	318	529	697	835	43200	360	594	781	935	48500	403	660	867	1036
32700	278	467	617	737	38000	319	530	699	837	43300	361	595	783	937	48600	403	662	868	1037
32800	279	468	619	738	38100	319	531	700	839	43400	362	597	785	938	48700	404	663	870	1039
32900	280	470	620	740	38200	320	532	702	841	43500	362	598	786	940	48800	405	664	872	1041
33000	281	471	622	742	38300	321	533	703	842	43600	363	599	788	942	48900	406	666	873	1043
33100	281	472	624	744	38400	322	535	705	844	43700	364	600	789	944	49000	407	667	875	1045

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	407	668	876	1047	54400	450	734	962	1148	59700	493	800	1047	1248	65000	531	860	1124	1339
49200	408	669	878	1049	54500	451	736	963	1150	59800	493	801	1048	1250	65100	531	861	1125	1341
49300	409	671	880	1051	54600	452	737	965	1152	59900	494	803	1050	1252	65200	532	862	1126	1343
49400	410	672	881	1053	54700	453	738	967	1154	60000	495	804	1051	1253	65300	533	863	1128	1344
49500	411	673	883	1055	54800	453	739	968	1156	60100	495	805	1052	1255	65400	533	864	1129	1346
49600	411	674	885	1057	54900	454	741	970	1157	60200	496	806	1054	1257	65500	534	865	1131	1347
49700	412	676	886	1058	55000	455	742	972	1159	60300	497	807	1055	1258	65600	535	866	1132	1349
49800	413	677	888	1060	55100	456	743	973	1161	60400	498	808	1057	1260	65700	535	867	1133	1351
49900	414	678	889	1062	55200	457	744	975	1163	60500	498	809	1058	1262	65800	536	869	1135	1352
50000	415	679	891	1064	55300	457	746	976	1165	60600	499	811	1060	1264	65900	537	870	1136	1354
50100	416	681	893	1066	55400	458	747	978	1167	60700	500	812	1061	1265	66000	537	871	1138	1356
50200	416	682	894	1068	55500	459	748	980	1169	60800	501	813	1063	1267	66100	538	872	1139	1357
50300	417	683	896	1070	55600	460	749	981	1171	60900	501	814	1064	1269	66200	539	873	1140	1359
50400	418	684	897	1072	55700	461	751	983	1173	61000	502	815	1066	1271	66300	539	874	1142	1361
50500	419	686	899	1074	55800	461	752	984	1175	61100	503	816	1067	1272	66400	540	875	1143	1362
50600	420	687	901	1076	55900	462	753	986	1177	61200	504	818	1069	1274	66500	541	876	1144	1364
50700	420	688	902	1077	56000	463	754	988	1178	61300	504	819	1070	1276	66600	541	877	1146	1366
50800	421	689	904	1079	56100	464	756	989	1180	61400	505	820	1072	1278	66700	542	878	1147	1367
50900	422	691	905	1081	56200	465	757	991	1182	61500	506	821	1073	1279	66800	543	879	1149	1369
51000	423	692	907	1083	56300	465	758	992	1184	61600	507	822	1075	1281	66900	543	881	1150	1371
51100	424	693	909	1085	56400	466	760	994	1186	61700	507	823	1076	1283	67000	544	882	1152	1373
51200	424	694	910	1087	56500	467	761	996	1188	61800	508	824	1078	1285	67100	545	883	1153	1374
51300	425	696	912	1089	56600	468	762	997	1190	61900	509	826	1079	1286	67200	546	884	1155	1376
51400	426	697	914	1091	56700	469	763	999	1192	62000	509	827	1081	1288	67300	546	885	1156	1378
51500	427	698	915	1093	56800	469	765	1001	1194	62100	510	828	1082	1290	67400	547	886	1157	1379
51600	428	699	917	1095	56900	470	766	1002	1196	62200	511	829	1083	1292	67500	548	887	1159	1381
51700	428	701	918	1097	57000	471	767	1004	1197	62300	512	830	1085	1293	67600	548	888	1160	1383
51800	429	702	920	1098	57100	472	768	1005	1199	62400	512	831	1086	1295	67700	549	889	1162	1384
51900	430	703	922	1100	57200	473	770	1007	1201	62500	513	832	1088	1297	67800	550	891	1163	1386
52000	431	704	923	1102	57300	474	771	1009	1203	62600	514	834	1089	1299	67900	551	892	1165	1388
52100	432	706	925	1104	57400	474	772	1010	1205	62700	515	835	1091	1300	68000	551	893	1166	1390
52200	432	707	926	1106	57500	475	773	1012	1207	62800	515	836	1092	1302	68100	552	894	1167	1391
52300	433	708	928	1108	57600	476	775	1013	1209	62900	516	837	1094	1304	68200	553	895	1169	1393
52400	434	709	930	1110	57700	477	776	1015	1211	63000	517	838	1095	1306	68300	553	896	1170	1395
52500	435	711	931	1112	57800	478	777	1017	1213	63100	518	839	1097	1307	68400	554	897	1172	1396
52600	436	712	933	1114	57900	478	778	1018	1215	63200	518	841	1098	1309	68500	555	898	1173	1398
52700	436	713	934	1116	58000	479	780	1020	1217	63300	519	842	1100	1311	68600	556	899	1175	1400
52800	437	714	936	1117	58100	480	781	1021	1218	63400	520	843	1101	1313	68700	556	901	1176	1401
52900	438	716	938	1119	58200	481	782	1023	1220	63500	521	844	1103	1314	68800	557	902	1178	1403
53000	439	717	939	1121	58300	482	783	1025	1222	63600	521	845	1104	1316	68900	558	903	1179	1405
53100	440	718	941	1123	58400	482	785	1026	1224	63700	522	846	1105	1318	69000	558	904	1180	1407
53200	440	719	943	1125	58500	483	786	1028	1226	63800	523	847	1107	1319	69100	559	905	1182	1408
53300	441	721	944	1127	58600	484	787	1030	1228	63900	523	848	1108	1321	69200	560	906	1183	1410
53400	442	722	946	1129	58700	485	788	1031	1230	64000	524	849	1110	1323	69300	561	907	1185	1412
53500	443	723	947	1131	58800	486	790	1033	1232	64100	525	850	1111	1324	69400	561	908	1186	1413
53600	444	724	949	1133	58900	486	791	1034	1234	64200	525	851	1112	1326	69500	562	910	1188	1415
53700	445	726	951	1135	59000	487	792	1036	1236	64300	526	852	1114	1328	69600	563	911	1189	1417
53800	445	727	952	1137	59100	488	793	1038	1237	64400	527	854	1115	1329	69700	563	912	1190	1418
53900	446	728	954	1138	59200	489	795	1039	1239	64500	527	855	1117	1331	69800	564	913	1192	1420
54000	447	729	955	1140	59300	490	796	1041	1241	64600	528	856	1118	1333	69900	565	914	1193	1422
54100	448	731	957	1142	59400	490	797	1042	1243	64700	529	857	1119	1334	70000	566	915	1195	1424
54200	449	732	959	1144	59500	491	798	1044	1245	64800	529	858	1121	1336	70100	566	916	1196	1425
54300	449	733	960	1146	59600	492	799	1045	1246	64900	530	859	1122	1338	70200	567	917	1198	1427

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	568	918	1199	1429	75600	606	978	1275	1519	80900	643	1035	1350	1607	86200	679	1092	1423	1693
70400	569	920	1200	1430	75700	607	979	1277	1520	81000	643	1037	1351	1609	86300	679	1093	1424	1695
70500	569	921	1202	1432	75800	607	980	1278	1522	81100	644	1038	1352	1610	86400	680	1094	1425	1697
70600	570	922	1203	1434	75900	608	981	1279	1524	81200	644	1039	1354	1612	86500	681	1095	1427	1698
70700	571	923	1205	1435	76000	609	982	1281	1525	81300	645	1040	1355	1613	86600	681	1096	1428	1700
70800	571	924	1206	1437	76100	609	983	1282	1527	81400	646	1041	1356	1615	86700	682	1097	1430	1702
70900	572	925	1208	1439	76200	610	984	1284	1529	81500	646	1042	1358	1617	86800	683	1098	1431	1703
71000	573	926	1209	1440	76300	611	986	1285	1530	81600	647	1043	1359	1618	86900	683	1100	1432	1705
71100	574	927	1211	1442	76400	612	987	1287	1532	81700	648	1044	1361	1620	87000	684	1101	1434	1706
71200	574	929	1212	1444	76500	612	988	1288	1534	81800	648	1045	1362	1621	87100	685	1102	1435	1708
71300	575	930	1213	1446	76600	613	989	1290	1536	81900	649	1046	1363	1623	87200	685	1103	1437	1710
71400	576	931	1215	1447	76700	614	990	1291	1537	82000	650	1047	1365	1625	87300	686	1104	1438	1711
71500	576	932	1216	1449	76800	614	991	1292	1539	82100	650	1048	1366	1626	87400	687	1105	1439	1713
71600	577	933	1218	1451	76900	615	992	1294	1541	82200	651	1049	1367	1628	87500	688	1106	1441	1715
71700	578	934	1219	1452	77000	616	993	1295	1542	82300	651	1050	1369	1629	87600	688	1107	1442	1716
71800	579	935	1221	1454	77100	617	994	1297	1544	82400	652	1051	1370	1631	87700	689	1108	1444	1718
71900	579	936	1222	1456	77200	617	996	1298	1546	82500	653	1052	1371	1633	87800	690	1109	1445	1720
72000	580	937	1223	1457	77300	618	997	1300	1547	82600	654	1053	1373	1634	87900	690	1110	1446	1721
72100	581	939	1225	1459	77400	619	998	1301	1549	82700	654	1054	1374	1636	88000	691	1111	1448	1723
72200	581	940	1226	1461	77500	620	999	1302	1551	82800	655	1055	1375	1637	88100	692	1112	1449	1725
72300	582	941	1228	1463	77600	620	1000	1304	1553	82900	656	1056	1377	1639	88200	692	1114	1450	1726
72400	583	942	1229	1464	77700	621	1001	1305	1554	83000	656	1057	1378	1641	88300	693	1115	1452	1728
72500	584	943	1231	1466	77800	622	1002	1307	1556	83100	657	1058	1380	1642	88400	694	1116	1453	1729
72600	584	944	1232	1468	77900	622	1003	1308	1558	83200	658	1060	1381	1644	88500	694	1117	1455	1731
72700	585	945	1234	1469	78000	623	1005	1310	1559	83300	658	1061	1382	1646	88600	695	1118	1456	1733
72800	586	946	1235	1471	78100	624	1006	1311	1561	83400	659	1062	1384	1647	88700	696	1119	1457	1734
72900	586	948	1236	1473	78200	625	1007	1313	1563	83500	660	1063	1385	1649	88800	697	1120	1459	1736
73000	587	949	1238	1474	78300	625	1008	1314	1564	83600	660	1064	1387	1651	88900	697	1121	1460	1738
73100	588	950	1239	1476	78400	626	1009	1315	1566	83700	661	1065	1388	1652	89000	698	1122	1462	1739
73200	589	951	1241	1478	78500	627	1010	1317	1568	83800	662	1066	1389	1654	89100	699	1123	1463	1741
73300	589	952	1242	1480	78600	627	1011	1318	1570	83900	663	1067	1391	1656	89200	699	1124	1464	1743
73400	590	953	1244	1481	78700	628	1012	1320	1571	84000	663	1068	1392	1657	89300	700	1125	1466	1744
73500	591	954	1245	1483	78800	629	1013	1321	1573	84100	664	1069	1394	1659	89400	701	1127	1467	1746
73600	592	955	1246	1485	78900	630	1015	1323	1575	84200	665	1070	1395	1660	89500	701	1128	1469	1748
73700	592	956	1248	1486	79000	630	1016	1324	1576	84300	665	1071	1396	1662	89600	702	1129	1470	1749
73800	593	958	1249	1488	79100	631	1017	1325	1578	84400	666	1073	1398	1664	89700	703	1130	1471	1751
73900	594	959	1251	1490	79200	632	1018	1327	1580	84500	667	1074	1399	1665	89800	704	1131	1473	1752
74000	594	960	1252	1491	79300	632	1019	1328	1581	84600	667	1075	1400	1667	89900	704	1132	1474	1754
74100	595	961	1254	1493	79400	633	1020	1330	1583	84700	668	1076	1402	1669	90000	705	1133	1476	1756
74200	596	962	1255	1495	79500	634	1021	1331	1585	84800	669	1077	1403	1670	90100	706	1134	1477	1757
74300	597	963	1257	1497	79600	634	1022	1332	1586	84900	669	1078	1405	1672	90200	706	1135	1478	1759
74400	597	964	1258	1498	79700	635	1023	1334	1588	85000	670	1079	1406	1674	90300	707	1136	1480	1761
74500	598	965	1259	1500	79800	636	1024	1335	1589	85100	671	1080	1407	1675	90400	708	1137	1481	1762
74600	599	967	1261	1502	79900	636	1025	1336	1591	85200	672	1081	1409	1677	90500	708	1138	1482	1764
74700	599	968	1262	1503	80000	637	1026	1338	1593	85300	672	1082	1410	1679	90600	709	1140	1484	1766
74800	600	969	1264	1505	80100	638	1027	1339	1594	85400	673	1083	1412	1680	90700	710	1141	1485	1767
74900	601	970	1265	1507	80200	638	1028	1340	1596	85500	674	1084	1413	1682	90800	710	1142	1487	1769
75000	602	971	1267	1508	80300	639	1029	1342	1597	85600	674	1085	1414	1683	90900	711	1143	1488	1770
75100	602	972	1268	1510	80400	639	1030	1343	1599	85700	675	1087	1416	1685	91000	712	1144	1489	1772
75200	603	973	1269	1512	80500	640	1031	1344	1601	85800	676	1088	1417	1687	91100	713	1145	1491	1774
75300	604	974	1271	1513	80600	641	1032	1346	1602	85900	676	1089	1419	1688	91200	713	1146	1492	1775
75400	604	975	1272	1515	80700	641	1033	1347	1604	86000	677	1090	1420	1690	91300	714	1147	1494	1777
75500	605	977	1274	1517	80800	642	1034	1348	1605	86100	678	1091	1421	1692	91400	715	1148	1495	1779

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	715	1149	1496	1780	96800	752	1207	1570	1867	102100	789	1264	1644	1954	107400	826	1321	1717	2041
91600	716	1150	1498	1782	96900	753	1208	1571	1869	102200	790	1265	1645	1956	107500	826	1322	1719	2043
91700	717	1151	1499	1784	97000	754	1209	1573	1871	102300	790	1266	1646	1958	107600	827	1323	1720	2045
91800	717	1152	1501	1785	97100	754	1210	1574	1872	102400	791	1267	1648	1959	107700	828	1324	1721	2046
91900	718	1154	1502	1787	97200	755	1211	1576	1874	102500	792	1268	1649	1961	107800	829	1325	1723	2048
92000	719	1155	1503	1789	97300	756	1212	1577	1876	102600	792	1269	1651	1963	107900	829	1326	1724	2050
92100	719	1156	1505	1790	97400	756	1213	1578	1877	102700	793	1270	1652	1964	108000	830	1328	1726	2051
92200	720	1157	1506	1792	97500	757	1214	1580	1879	102800	794	1271	1653	1966	108100	831	1329	1727	2053
92300	721	1158	1507	1793	97600	758	1215	1581	1881	102900	795	1272	1655	1968	108200	831	1330	1728	2055
92400	722	1159	1509	1795	97700	758	1216	1582	1882	103000	795	1274	1656	1969	108300	832	1331	1730	2056
92500	722	1160	1510	1797	97800	759	1217	1584	1884	103100	796	1275	1658	1971	108400	833	1332	1731	2058
92600	723	1161	1512	1798	97900	760	1218	1585	1885	103200	797	1276	1659	1972	108500	833	1333	1733	2059
92700	724	1162	1513	1800	98000	760	1219	1587	1887	103300	797	1277	1660	1974	108600	834	1334	1734	2061
92800	724	1163	1514	1802	98100	761	1221	1588	1889	103400	798	1278	1662	1976	108700	835	1335	1735	2063
92900	725	1164	1516	1803	98200	762	1222	1589	1890	103500	799	1279	1663	1977	108800	836	1336	1737	2064
93000	726	1165	1517	1805	98300	763	1223	1591	1892	103600	799	1280	1664	1979	108900	836	1337	1738	2066
93100	726	1167	1519	1807	98400	763	1224	1592	1894	103700	800	1281	1666	1981	109000	837	1338	1739	2068
93200	727	1168	1520	1808	98500	764	1225	1594	1895	103800	801	1282	1667	1982	109100	838	1339	1741	2069
93300	728	1169	1521	1810	98600	765	1226	1595	1897	103900	801	1283	1669	1984	109200	838	1341	1742	2071
93400	729	1170	1523	1812	98700	765	1227	1596	1899	104000	802	1284	1670	1986	109300	839	1342	1744	2073
93500	729	1171	1524	1813	98800	766	1228	1598	1900	104100	803	1285	1671	1987	109400	840	1343	1745	2074
93600	730	1172	1526	1815	98900	767	1229	1599	1902	104200	804	1286	1673	1989	109500	840	1344	1746	2076
93700	731	1173	1527	1816	99000	767	1230	1601	1903	104300	804	1288	1674	1991	109600	841	1345	1748	2078
93800	731	1174	1528	1818	99100	768	1231	1602	1905	104400	805	1289	1676	1992	109700	842	1346	1749	2079
93900	732	1175	1530	1820	99200	769	1232	1603	1907	104500	806	1290	1677	1994	109800	842	1347	1751	2081
94000	733	1176	1531	1821	99300	770	1234	1605	1908	104600	806	1291	1678	1995	109900	843	1348	1752	2082
94100	733	1177	1532	1823	99400	770	1235	1606	1910	104700	807	1292	1680	1997	110000	844	1349	1753	2084
94200	734	1178	1534	1825	99500	771	1236	1607	1912	104800	808	1293	1681	1999	110100	845	1350	1755	2086
94300	735	1179	1535	1826	99600	772	1237	1609	1913	104900	808	1294	1683	2000	110200	845	1351	1756	2087
94400	735	1181	1537	1828	99700	772	1238	1610	1915	105000	809	1295	1684	2002	110300	846	1352	1758	2089
94500	736	1182	1538	1830	99800	773	1239	1612	1917	105100	810	1296	1685	2004	110400	847	1353	1759	2091
94600	737	1183	1539	1831	99900	774	1240	1613	1918	105200	811	1297	1687	2005	110500	847	1355	1760	2092
94700	738	1184	1541	1833	100000	774	1241	1614	1920	105300	811	1298	1688	2007	110600	848	1356	1762	2094
94800	738	1185	1542	1835	100100	775	1242	1616	1922	105400	812	1299	1689	2009	110700	849	1357	1763	2096
94900	739	1186	1544	1836	100200	776	1243	1617	1923	105500	813	1301	1691	2010	110800	849	1358	1764	2097
95000	740	1187	1545	1838	100300	776	1244	1619	1925	105600	813	1302	1692	2012	110900	850	1359	1766	2099
95100	740	1188	1546	1839	100400	777	1245	1620	1926	105700	814	1303	1694	2014	111000	851	1360	1767	2101
95200	741	1189	1548	1841	100500	778	1246	1621	1928	105800	815	1304	1695	2015	111100	851	1361	1769	2102
95300	742	1190	1549	1843	100600	779	1248	1623	1930	105900	815	1305	1696	2017	111200	852	1362	1770	2104
95400	742	1191	1551	1844	100700	779	1249	1624	1931	106000	816	1306	1698	2018	111300	853	1363	1771	2105
95500	743	1192	1552	1846	100800	780	1250	1626	1933	106100	817	1307	1699	2020	111400	854	1364	1773	2107
95600	744	1194	1553	1848	100900	781	1251	1627	1935	106200	817	1308	1701	2022	111500	854	1365	1774	2109
95700	745	1195	1555	1849	101000	781	1252	1628	1936	106300	818	1309	1702	2023	111600	855	1366	1776	2110
95800	745	1196	1556	1851	101100	782	1253	1630	1938	106400	819	1310	1703	2025	111700	856	1368	1777	2112
95900	746	1197	1557	1853	101200	783	1254	1631	1940	106500	820	1311	1705	2027	111800	856	1369	1778	2114
96000	747	1198	1559	1854	101300	783	1255	1633	1941	106600	820	1312	1706	2028	111900	857	1370	1780	2115
96100	747	1199	1560	1856	101400	784	1256	1634	1943	106700	821	1313	1708	2030	112000	858	1371	1781	2117
96200	748	1200	1562	1858	101500	785	1257	1635	1945	106800	822	1315	1709	2032	112100	858	1372	1783	2119
96300	749	1201	1563	1859	101600	785	1258	1637	1946	106900	822	1316	1710	2033	112200	859	1373	1784	2120
96400	749	1202	1564	1861	101700	786	1259	1638	1948	107000	823	1317	1712	2035	112300	860	1374	1785	2122
96500	750	1203	1566	1862	101800	787	1261	1639	1949	107100	824	1318	1713	2037	112400	861	1375	1787	2124
96600	751	1204	1567	1864	101900	788	1262	1641	1951	107200	824	1319	1714	2038	112500	861	1376	1788	2125
96700	751	1205	1569	1866	102000	788	1263	1642	1953	107300	825	1320	1716	2040	112600	862	1377	1790	2127

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	863	1378	1791	2128	118000	899	1436	1865	2215	123300	939	1495	1941	2305	128600	977	1555	2017	2395
112800	863	1379	1792	2130	118100	900	1437	1866	2217	123400	939	1497	1942	2307	128700	978	1556	2019	2397
112900	864	1380	1794	2132	118200	901	1438	1867	2219	123500	940	1498	1944	2309	128800	978	1557	2020	2399
113000	865	1382	1795	2133	118300	902	1439	1869	2220	123600	941	1499	1945	2310	128900	979	1558	2021	2400
113100	865	1383	1796	2135	118400	902	1440	1870	2222	123700	942	1500	1947	2312	129000	980	1559	2023	2402
113200	866	1384	1798	2137	118500	903	1441	1871	2224	123800	942	1501	1948	2314	129100	980	1560	2024	2404
113300	867	1385	1799	2138	118600	904	1442	1873	2225	123900	943	1502	1950	2316	129200	981	1561	2026	2406
113400	867	1386	1801	2140	118700	904	1443	1874	2227	124000	944	1503	1951	2317	129300	982	1563	2027	2407
113500	868	1387	1802	2142	118800	905	1444	1876	2229	124100	945	1504	1952	2319	129400	983	1564	2029	2409
113600	869	1388	1803	2143	118900	906	1445	1877	2230	124200	945	1506	1954	2321	129500	983	1565	2030	2411
113700	870	1389	1805	2145	119000	906	1446	1878	2232	124300	946	1507	1955	2322	129600	984	1566	2031	2412
113800	870	1390	1806	2147	119100	907	1447	1880	2234	124400	947	1508	1957	2324	129700	985	1567	2033	2414
113900	871	1391	1808	2148	119200	908	1449	1881	2235	124500	947	1509	1958	2326	129800	985	1568	2034	2416
114000	872	1392	1809	2150	119300	908	1450	1883	2237	124600	948	1510	1960	2327	129900	986	1569	2036	2417
114100	872	1393	1810	2151	119400	909	1451	1884	2238	124700	949	1511	1961	2329	130000	987	1570	2037	2419
114200	873	1395	1812	2153	119500	910	1452	1885	2240	124800	950	1512	1963	2331	130100	988	1572	2039	2421
114300	874	1396	1813	2155	119600	911	1453	1887	2242	124900	950	1513	1964	2333	130200	988	1573	2040	2423
114400	874	1397	1815	2156	119700	911	1454	1888	2243	125000	951	1515	1965	2334	130300	989	1574	2042	2424
114500	875	1398	1816	2158	119800	912	1455	1890	2245	125100	952	1516	1967	2336	130400	990	1575	2043	2426
114600	876	1399	1817	2160	119900	913	1456	1891	2247	125200	952	1517	1968	2338	130500	990	1576	2044	2428
114700	877	1400	1819	2161	120000	913	1457	1892	2248	125300	953	1518	1970	2339	130600	991	1577	2046	2429
114800	877	1401	1820	2163	120100	914	1458	1894	2250	125400	954	1519	1971	2341	130700	992	1578	2047	2431
114900	878	1402	1821	2165	120200	915	1459	1895	2252	125500	955	1520	1973	2343	130800	993	1579	2049	2433
115000	879	1403	1823	2166	120300	915	1460	1896	2253	125600	955	1521	1974	2344	130900	993	1580	2050	2434
115100	879	1404	1824	2168	120400	916	1462	1898	2255	125700	956	1522	1975	2346	131000	994	1582	2052	2436
115200	880	1405	1826	2170	120500	917	1463	1899	2257	125800	957	1523	1977	2348	131100	995	1583	2053	2438
115300	881	1406	1827	2171	120600	918	1464	1901	2258	125900	957	1525	1978	2350	131200	995	1584	2054	2440
115400	881	1408	1828	2173	120700	918	1465	1902	2260	126000	958	1526	1980	2351	131300	996	1585	2056	2441
115500	882	1409	1830	2174	120800	919	1466	1904	2262	126100	959	1527	1981	2353	131400	997	1586	2057	2443
115600	883	1410	1831	2176	120900	920	1467	1905	2263	126200	960	1528	1983	2355	131500	998	1587	2059	2445
115700	883	1411	1833	2178	121000	921	1468	1907	2265	126300	960	1529	1984	2356	131600	998	1588	2060	2446
115800	884	1412	1834	2179	121100	921	1470	1908	2267	126400	961	1530	1985	2358	131700	999	1589	2062	2448
115900	885	1413	1835	2181	121200	922	1471	1910	2269	126500	962	1531	1987	2360	131800	1000	1591	2063	2450
116000	886	1414	1837	2183	121300	923	1472	1911	2270	126600	962	1532	1988	2361	131900	1001	1592	2065	2451
116100	886	1415	1838	2184	121400	924	1473	1913	2272	126700	963	1534	1990	2363	132000	1001	1593	2066	2453
116200	887	1416	1840	2186	121500	925	1474	1914	2274	126800	964	1535	1991	2365	132100	1002	1594	2067	2455
116300	888	1417	1841	2188	121600	925	1475	1916	2276	126900	965	1536	1993	2367	132200	1003	1595	2069	2457
116400	888	1418	1842	2189	121700	926	1477	1917	2277	127000	965	1537	1994	2368	132300	1003	1596	2070	2458
116500	889	1419	1844	2191	121800	927	1478	1919	2279	127100	966	1538	1996	2370	132400	1004	1597	2072	2460
116600	890	1420	1845	2192	121900	928	1479	1920	2281	127200	967	1539	1997	2372	132500	1005	1598	2073	2462
116700	890	1422	1846	2194	122000	928	1480	1921	2283	127300	967	1540	1998	2373	132600	1006	1599	2075	2463
116800	891	1423	1848	2196	122100	929	1481	1923	2284	127400	968	1541	2000	2375	132700	1006	1601	2076	2465
116900	892	1424	1849	2197	122200	930	1482	1924	2286	127500	969	1542	2001	2377	132800	1007	1602	2077	2467
117000	892	1425	1851	2199	122300	931	1484	1926	2288	127600	970	1544	2003	2378	132900	1008	1603	2079	2468
117100	893	1426	1852	2201	122400	932	1485	1927	2290	127700	970	1545	2004	2380	133000	1008	1604	2080	2470
117200	894	1427	1853	2202	122500	932	1486	1929	2291	127800	971	1546	2006	2382	133100	1009	1605	2082	2472
117300	895	1428	1855	2204	122600	933	1487	1930	2293	127900	972	1547	2007	2383	133200	1010	1606	2083	2473
117400	895	1429	1856	2206	122700	934	1488	1932	2295	128000	973	1548	2008	2385	133300	1011	1607	2085	2475
117500	896	1430	1858	2207	122800	935	1489	1933	2297	128100	973	1549	2010	2387	133400	1011	1608	2086	2477
117600	897	1431	1859	2209	122900	935	1491	1935	2298	128200	974	1550	2011	2389	133500	1012	1610	2087	2479
117700	897	1432	1860	2211	123000	936	1492	1936	2300	128300	975	1551	2013	2390	133600	1013	1611	2089	2480
117800	898	1433	1862	2212	123100	937	1493	1938	2302	128400	975	1553	2014	2392	133700	1013	1612	2090	2482
117900	899	1435	1863	2214	123200	938	1494	1939	2303	128500	976	1554	2016	2394	133800	1014	1613	2092	2484

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1015	1614	2093	2485	138000	1044	1660	2152	2555	142100	1074	1706	2211	2625	146200	1103	1751	2270	2694
134000	1016	1615	2095	2487	138100	1045	1661	2154	2557	142200	1075	1707	2212	2626	146300	1104	1753	2271	2696
134100	1016	1616	2096	2489	138200	1046	1662	2155	2558	142300	1075	1708	2214	2628	146400	1105	1754	2273	2698
134200	1017	1617	2098	2490	138300	1046	1663	2156	2560	142400	1076	1709	2215	2630	146500	1105	1755	2274	2699
134300	1018	1618	2099	2492	138400	1047	1664	2158	2562	142500	1077	1710	2217	2631	146600	1106	1756	2276	2701
134400	1018	1620	2100	2494	138500	1048	1665	2159	2563	142600	1077	1711	2218	2633	146700	1107	1757	2277	2703
134500	1019	1621	2102	2496	138600	1049	1666	2161	2565	142700	1078	1712	2220	2635	146800	1108	1758	2279	2704
134600	1020	1622	2103	2497	138700	1049	1668	2162	2567	142800	1079	1713	2221	2636	146900	1108	1759	2280	2706
134700	1021	1623	2105	2499	138800	1050	1669	2164	2569	142900	1080	1715	2223	2638	147000	1109	1760	2281	2708
134800	1021	1624	2106	2501	138900	1051	1670	2165	2570	143000	1080	1716	2224	2640	147100	1110	1761	2283	2709
134900	1022	1625	2108	2502	139000	1052	1671	2166	2572	143100	1081	1717	2225	2642	147200	1110	1763	2284	2711
135000	1023	1626	2109	2504	139100	1052	1672	2168	2574	143200	1082	1718	2227	2643	147300	1111	1764	2286	2713
135100	1024	1627	2110	2506	139200	1053	1673	2169	2575	143300	1082	1719	2228	2645	147400	1112	1765	2287	2715
135200	1024	1628	2112	2507	139300	1054	1674	2171	2577	143400	1083	1720	2230	2647	147500	1113	1766	2289	2716
135300	1025	1630	2113	2509	139400	1054	1675	2172	2579	143500	1084	1721	2231	2648	147600	1113	1767	2290	2718
135400	1026	1631	2115	2511	139500	1055	1677	2174	2580	143600	1085	1722	2233	2650	147700	1114	1768	2291	2720
135500	1026	1632	2116	2513	139600	1056	1678	2175	2582	143700	1085	1723	2234	2652	147800	1115	1769	2293	2721
135600	1027	1633	2118	2514	139700	1057	1679	2177	2584	143800	1086	1725	2235	2653	147900	1115	1770	2294	2723
135700	1028	1634	2119	2516	139800	1057	1680	2178	2586	143900	1087	1726	2237	2655	148000	1116	1772	2296	2725
135800	1029	1635	2121	2518	139900	1058	1681	2179	2587	144000	1087	1727	2238	2657	148100	1117	1773	2297	2726
135900	1029	1636	2122	2519	140000	1059	1682	2181	2589	144100	1088	1728	2240	2659	148200	1118	1774	2299	2728
136000	1030	1637	2123	2521	140100	1059	1683	2182	2591	144200	1089	1729	2241	2660	148300	1118	1775	2300	2730
136100	1031	1639	2125	2523	140200	1060	1684	2184	2592	144300	1090	1730	2243	2662	148400	1119	1776	2302	2732
136200	1031	1640	2126	2524	140300	1061	1685	2185	2594	144400	1090	1731	2244	2664	148500	1120	1777	2303	2733
136300	1032	1641	2128	2526	140400	1062	1687	2187	2596	144500	1091	1732	2246	2665	148600	1120	1778	2304	2735
136400	1033	1642	2129	2528	140500	1062	1688	2188	2597	144600	1092	1734	2247	2667	148700	1121	1779	2306	2737
136500	1034	1643	2131	2530	140600	1063	1689	2189	2599	144700	1092	1735	2248	2669	148800	1122	1780	2307	2738
136600	1034	1644	2132	2531	140700	1064	1690	2191	2601	144800	1093	1736	2250	2670	148900	1123	1782	2309	2740
136700	1035	1645	2133	2533	140800	1064	1691	2192	2603	144900	1094	1737	2251	2672	149000	1123	1783	2310	2742
136800	1036	1646	2135	2535	140900	1065	1692	2194	2604	145000	1095	1738	2253	2674	149100	1124	1784	2312	2743
136900	1036	1647	2136	2536	141000	1066	1693	2195	2606	145100	1095	1739	2254	2676	149200	1125	1785	2313	2745
137000	1037	1649	2138	2538	141100	1067	1694	2197	2608	145200	1096	1740	2256	2677	149300	1126	1786	2314	2747
137100	1038	1650	2139	2540	141200	1067	1696	2198	2609	145300	1097	1741	2257	2679	149400	1126	1787	2316	2749
137200	1039	1651	2141	2541	141300	1068	1697	2200	2611	145400	1097	1742	2258	2681	149500	1127	1788	2317	2750
137300	1039	1652	2142	2543	141400	1069	1698	2201	2613	145500	1098	1744	2260	2682	149600	1128	1789	2319	2752
137400	1040	1653	2144	2545	141500	1069	1699	2202	2614	145600	1099	1745	2261	2684	149700	1128	1791	2320	2754
137500	1041	1654	2145	2546	141600	1070	1700	2204	2616	145700	1100	1746	2263	2686	149800	1129	1792	2322	2755
137600	1041	1655	2146	2548	141700	1071	1701	2205	2618	145800	1100	1747	2264	2687	149900	1130	1793	2323	2757
137700	1042	1656	2148	2550	141800	1072	1702	2207	2619	145900	1101	1748	2266	2689	150000	1131	1794	2325	2759
137800	1043	1658	2149	2552	141900	1072	1703	2208	2621	146000	1102	1749	2267	2691					
137900	1044	1659	2151	2553	142000	1073	1704	2210	2623	146100	1103	1750	2268	2692					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1131 plus 0.72% of income over \$150,000	1794 plus 1.12% of income over \$150,000	2325 plus 1.44% of income over \$150,000	2759 plus 1.70% of income over \$150,000
Pour revenu dépassant 150 000\$	1131 plus 0,72% du revenu dépassant 150 000\$	1794 plus 1,12% du revenu dépassant 150 000\$	2325 plus 1,44% du revenu dépassant 150 000\$	2759 plus 1,70% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	94	144	166	188	17300	140	253	331	375	22600	189	330	442	534
6800	0	0	0	0	12100	94	147	169	191	17400	141	254	334	379	22700	190	331	444	537
6900	0	0	0	0	12200	94	149	172	195	17500	142	256	338	382	22800	191	333	446	539
7000	0	1	2	3	12300	94	152	175	199	17600	143	257	341	386	22900	192	334	448	541
7100	2	4	5	7	12400	94	155	178	202	17700	143	258	344	390	23000	193	336	450	543
7200	5	7	9	11	12500	95	158	182	206	17800	144	260	347	393	23100	194	337	452	545
7300	7	10	12	14	12600	96	160	185	209	17900	145	261	350	397	23200	195	339	454	548
7400	10	13	15	18	12700	97	163	188	213	18000	146	263	353	400	23300	196	340	455	550
7500	12	15	19	22	12800	98	166	191	216	18100	147	264	356	404	23400	197	342	457	552
7600	15	18	22	25	12900	98	168	194	220	18200	148	266	359	407	23500	198	343	459	554
7700	17	21	25	29	13000	99	171	197	223	18300	149	267	362	411	23600	199	344	461	556
7800	20	24	28	33	13100	100	174	200	227	18400	150	269	364	414	23700	200	346	463	559
7900	22	27	32	37	13200	101	176	203	230	18500	151	270	366	418	23800	201	347	465	561
8000	24	30	35	40	13300	102	179	207	234	18600	152	272	367	421	23900	202	349	467	563
8100	27	33	38	44	13400	103	182	210	237	18700	153	273	369	425	24000	202	350	469	565
8200	29	35	42	48	13500	104	185	213	241	18800	154	275	371	428	24100	203	352	470	568
8300	32	38	45	51	13600	105	187	216	245	18900	155	276	373	432	24200	204	353	472	570
8400	34	41	48	55	13700	106	190	219	248	19000	156	277	375	436	24300	205	355	474	572
8500	37	44	51	59	13800	107	193	222	252	19100	157	279	377	439	24400	206	356	476	574
8600	39	47	55	63	13900	108	195	225	255	19200	157	280	379	443	24500	207	358	478	576
8700	42	50	58	66	14000	109	198	228	259	19300	158	282	381	446	24600	208	359	480	579
8800	44	53	61	70	14100	110	201	232	262	19400	159	283	382	450	24700	209	360	482	581
8900	47	56	65	74	14200	111	203	235	266	19500	160	285	384	453	24800	210	362	484	583
9000	49	58	68	77	14300	112	206	238	269	19600	161	286	386	457	24900	211	363	485	585
9100	51	61	71	81	14400	113	209	241	273	19700	162	288	388	460	25000	212	365	487	587
9200	54	64	74	85	14500	113	212	244	276	19800	163	289	390	464	25100	213	366	489	590
9300	56	67	78	88	14600	114	213	247	280	19900	164	291	392	467	25200	214	368	491	592
9400	59	70	81	92	14700	115	215	250	283	20000	165	292	394	471	25300	215	369	493	594
9500	61	73	84	96	14800	116	216	253	287	20100	166	293	395	474	25400	216	371	495	596
9600	64	76	88	100	14900	117	218	256	291	20200	167	295	397	478	25500	217	372	497	599
9700	66	79	91	103	15000	118	219	260	294	20300	168	296	399	481	25600	217	374	499	601
9800	69	81	94	107	15100	119	221	263	298	20400	169	298	401	485	25700	218	375	500	603
9900	71	84	97	111	15200	120	222	266	301	20500	170	299	403	488	25800	219	377	502	605
10000	73	87	101	114	15300	121	224	269	305	20600	171	301	405	490	25900	220	378	504	607
10100	76	90	104	118	15400	122	225	272	308	20700	172	302	407	492	26000	221	379	506	609
10200	78	93	107	122	15500	123	226	275	312	20800	172	304	409	494	26100	222	381	508	612
10300	81	96	111	125	15600	124	228	278	315	20900	173	305	410	497	26200	223	382	509	614
10400	83	99	114	129	15700	125	229	281	319	21000	174	307	412	499	26300	224	383	511	616
10500	86	101	117	133	15800	126	231	285	322	21100	175	308	414	501	26400	225	385	513	618
10600	88	104	120	137	15900	127	232	288	326	21200	176	309	416	503	26500	225	386	515	620
10700	91	107	124	140	16000	128	234	291	329	21300	177	311	418	506	26600	226	387	516	622
10800	93	110	127	144	16100	128	235	294	333	21400	178	312	420	508	26700	227	389	518	624
10900	94	113	130	148	16200	129	237	297	336	21500	179	314	422	510	26800	228	390	520	626
11000	94	116	134	151	16300	130	238	300	340	21600	180	315	424	512	26900	229	391	522	628
11100	94	119	137	155	16400	131	240	303	344	21700	181	317	425	514	27000	230	393	523	630
11200	94	122	140	159	16500	132	241	306	347	21800	182	318	427	517	27100	231	394	525	632
11300	94	124	143	163	16600	133	242	309	351	21900	183	320	429	519	27200	232	396	527	634
11400	94	127	147	166	16700	134	244	313	354	22000	184	321	431	521	27300	232	397	528	636
11500	94	130	150	170	16800	135	245	316	358	22100	185	323	433	523	27400	233	398	530	638
11600	94	133	153	174	16900	136	247	319	361	22200	186	324	435	525	27500	234	400	532	640
11700	94	136	157	177	17000	137	248	322	365	22300	187	326	437	528	27600	235	401	534	642
11800	94	139	160	181	17100	138	250	325	368	22400	187	327	439	530	27700	236	402	535	644
11900	94	141	163	184	17200	139	251	328	372	22500	188	328	440	532	27800	237	404	537	646

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

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MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	238	405	539	648	33200	277	466	617	741	38500	316	527	696	834	43800	357	591	779	932
28000	238	406	541	650	33300	278	467	619	743	38600	317	528	698	836	43900	358	593	780	934
28100	239	408	542	653	33400	278	468	620	745	38700	318	530	699	838	44000	359	594	782	935
28200	240	409	544	655	33500	279	469	622	746	38800	318	531	701	840	44100	360	595	783	937
28300	241	410	546	657	33600	280	471	623	748	38900	319	532	702	841	44200	361	596	785	939
28400	242	412	548	659	33700	281	472	625	750	39000	320	533	704	843	44300	361	598	786	941
28500	243	413	549	661	33800	281	473	626	752	39100	321	534	705	845	44400	362	599	788	943
28600	244	414	551	663	33900	282	474	628	753	39200	322	535	707	847	44500	363	600	790	945
28700	245	416	553	665	34000	283	475	629	755	39300	322	537	708	849	44600	364	601	791	947
28800	245	417	554	667	34100	283	476	631	757	39400	323	538	710	850	44700	365	602	793	948
28900	246	418	556	669	34200	284	477	632	758	39500	324	539	711	852	44800	365	604	794	950
29000	247	420	558	671	34300	285	479	633	760	39600	325	540	713	854	44900	366	605	796	952
29100	248	421	560	673	34400	286	480	635	762	39700	325	541	714	856	45000	367	606	797	954
29200	249	423	561	675	34500	286	481	636	764	39800	326	543	716	857	45100	368	607	799	956
29300	250	424	563	677	34600	287	482	638	765	39900	327	544	717	859	45200	368	609	801	958
29400	251	425	565	679	34700	288	483	639	767	40000	328	545	719	861	45300	369	610	802	960
29500	251	427	567	681	34800	289	484	641	769	40100	328	546	720	863	45400	370	611	804	961
29600	252	428	568	683	34900	289	485	642	770	40200	329	547	722	865	45500	371	612	805	963
29700	253	429	570	685	35000	290	486	644	772	40300	330	549	724	867	45600	372	613	807	965
29800	254	430	571	686	35100	291	488	645	774	40400	331	550	725	869	45700	372	615	808	967
29900	254	431	572	688	35200	291	489	647	776	40500	332	551	727	870	45800	373	616	810	969
30000	255	432	574	689	35300	292	490	648	777	40600	332	552	728	872	45900	374	617	812	971
30100	256	433	575	691	35400	293	491	649	779	40700	333	554	730	874	46000	375	618	813	973
30200	256	434	576	693	35500	294	492	651	781	40800	334	555	731	876	46100	376	620	815	974
30300	257	435	578	694	35600	294	493	652	783	40900	335	556	733	878	46200	376	621	816	976
30400	258	436	579	696	35700	295	494	654	784	41000	335	557	735	880	46300	377	622	818	978
30500	258	437	580	697	35800	296	495	655	786	41100	336	558	736	882	46400	378	623	819	980
30600	259	438	581	699	35900	297	497	657	788	41200	337	560	738	883	46500	379	624	821	982
30700	260	439	583	700	36000	297	498	658	789	41300	338	561	739	885	46600	379	626	823	984
30800	260	440	584	702	36100	298	499	660	791	41400	339	562	741	887	46700	380	627	824	986
30900	261	441	585	703	36200	299	500	661	793	41500	339	563	742	889	46800	381	628	826	987
31000	262	442	587	705	36300	300	501	663	795	41600	340	565	744	891	46900	382	629	827	989
31100	262	443	588	707	36400	300	503	664	797	41700	341	566	746	893	47000	383	631	829	991
31200	263	444	589	708	36500	301	504	666	798	41800	342	567	747	895	47100	383	632	830	993
31300	264	445	591	710	36600	302	505	667	800	41900	343	568	749	896	47200	384	633	832	995
31400	264	446	592	711	36700	303	506	669	802	42000	343	569	750	898	47300	385	634	834	997
31500	265	447	593	713	36800	303	507	670	804	42100	344	571	752	900	47400	386	635	835	999
31600	266	448	595	714	36900	304	508	672	806	42200	345	572	753	902	47500	387	637	837	1000
31700	266	449	596	716	37000	305	510	673	807	42300	346	573	755	904	47600	387	638	838	1002
31800	267	450	597	717	37100	306	511	675	809	42400	346	574	757	906	47700	388	639	840	1004
31900	267	451	599	719	37200	306	512	676	811	42500	347	576	758	908	47800	389	640	841	1006
32000	268	452	600	721	37300	307	513	678	813	42600	348	577	760	909	47900	390	642	843	1008
32100	269	454	601	722	37400	308	514	679	815	42700	349	578	761	911	48000	390	643	845	1010
32200	270	455	603	724	37500	309	515	681	816	42800	350	579	763	913	48100	391	644	846	1012
32300	270	456	604	726	37600	309	517	682	818	42900	350	580	764	915	48200	392	645	848	1013
32400	271	457	606	727	37700	310	518	684	820	43000	351	582	766	917	48300	393	646	849	1015
32500	272	458	607	729	37800	311	519	685	822	43100	352	583	768	919	48400	394	648	851	1017
32600	273	459	609	731	37900	312	520	687	823	43200	353	584	769	921	48500	394	649	852	1019
32700	273	460	610	733	38000	312	521	688	825	43300	354	585	771	922	48600	395	650	854	1021
32800	274	462	612	734	38100	313	523	690	827	43400	354	587	772	924	48700	396	651	856	1023
32900	275	463	613	736	38200	314	524	692	829	43500	355	588	774	926	48800	397	653	857	1025
33000	275	464	614	738	38300	315	525	693	831	43600	356	589	775	928	48900	398	654	859	1026
33100	276	465	616	740	38400	315	526	695	832	43700	357	590	777	930	49000	398	655	860	1028

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

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MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	399	656	862	1030	54400	441	721	945	1129	59700	482	785	1028	1226	65000	519	843	1102	1315
49200	400	657	863	1032	54500	442	722	947	1130	59800	483	786	1029	1228	65100	520	844	1104	1316
49300	401	659	865	1034	54600	442	723	948	1132	59900	483	787	1031	1230	65200	520	845	1105	1318
49400	401	660	867	1036	54700	443	725	950	1134	60000	484	789	1032	1231	65300	521	846	1106	1319
49500	402	661	868	1038	54800	444	726	951	1136	60100	485	790	1033	1233	65400	521	847	1108	1321
49600	403	662	870	1039	54900	445	727	953	1138	60200	486	791	1035	1235	65500	522	848	1109	1323
49700	404	664	871	1041	55000	445	728	955	1140	60300	486	792	1036	1236	65600	523	849	1110	1324
49800	405	665	873	1043	55100	446	730	956	1142	60400	487	793	1038	1238	65700	523	850	1112	1326
49900	405	666	874	1045	55200	447	731	958	1143	60500	488	794	1039	1240	65800	524	851	1113	1327
50000	406	667	876	1047	55300	448	732	959	1145	60600	488	795	1041	1241	65900	525	852	1115	1329
50100	407	668	878	1049	55400	449	733	961	1147	60700	489	796	1042	1243	66000	525	853	1116	1331
50200	408	670	879	1051	55500	449	734	962	1149	60800	490	797	1043	1245	66100	526	854	1117	1332
50300	409	671	881	1052	55600	450	736	964	1151	60900	491	799	1045	1246	66200	527	855	1119	1334
50400	409	672	882	1054	55700	451	737	966	1153	61000	491	800	1046	1248	66300	527	857	1120	1335
50500	410	673	884	1056	55800	452	738	967	1155	61100	492	801	1048	1250	66400	528	858	1121	1337
50600	411	675	885	1058	55900	453	739	969	1156	61200	493	802	1049	1252	66500	529	859	1123	1339
50700	412	676	887	1060	56000	453	741	970	1158	61300	493	803	1051	1253	66600	529	860	1124	1340
50800	412	677	889	1062	56100	454	742	972	1160	61400	494	804	1052	1255	66700	530	861	1125	1342
50900	413	678	890	1064	56200	455	743	973	1162	61500	495	805	1053	1257	66800	531	862	1127	1344
51000	414	679	892	1065	56300	456	744	975	1164	61600	496	806	1055	1258	66900	531	863	1128	1345
51100	415	681	893	1067	56400	456	745	977	1166	61700	496	807	1056	1260	67000	532	864	1130	1347
51200	416	682	895	1069	56500	457	747	978	1168	61800	497	809	1058	1262	67100	533	865	1131	1349
51300	416	683	896	1071	56600	458	748	980	1169	61900	498	810	1059	1263	67200	533	866	1132	1350
51400	417	684	898	1073	56700	459	749	981	1171	62000	499	811	1061	1265	67300	534	867	1134	1352
51500	418	686	900	1075	56800	460	750	983	1173	62100	499	812	1062	1267	67400	535	868	1135	1353
51600	419	687	901	1077	56900	460	752	984	1175	62200	500	813	1064	1268	67500	535	869	1137	1355
51700	420	688	903	1078	57000	461	753	986	1177	62300	501	814	1065	1270	67600	536	870	1138	1357
51800	420	689	904	1080	57100	462	754	988	1179	62400	501	815	1066	1272	67700	537	872	1139	1358
51900	421	690	906	1082	57200	463	755	989	1181	62500	502	816	1068	1274	67800	538	873	1141	1360
52000	422	692	907	1084	57300	464	756	991	1182	62600	503	817	1069	1275	67900	538	874	1142	1362
52100	423	693	909	1086	57400	464	758	992	1184	62700	504	819	1071	1277	68000	539	875	1143	1363
52200	423	694	911	1088	57500	465	759	994	1186	62800	504	820	1072	1279	68100	540	876	1145	1365
52300	424	695	912	1090	57600	466	760	995	1188	62900	505	821	1074	1280	68200	540	877	1146	1367
52400	425	697	914	1091	57700	467	761	997	1190	63000	506	822	1075	1282	68300	541	878	1148	1368
52500	426	698	915	1093	57800	467	763	999	1192	63100	506	823	1076	1284	68400	542	879	1149	1370
52600	427	699	917	1095	57900	468	764	1000	1194	63200	507	824	1078	1285	68500	542	880	1150	1372
52700	427	700	918	1097	58000	469	765	1002	1195	63300	508	825	1079	1287	68600	543	881	1152	1373
52800	428	701	920	1099	58100	470	766	1003	1197	63400	509	826	1081	1289	68700	544	882	1153	1375
52900	429	703	922	1101	58200	471	767	1005	1199	63500	509	827	1082	1290	68800	545	883	1155	1376
53000	430	704	923	1103	58300	471	769	1006	1201	63600	510	829	1083	1292	68900	545	885	1156	1378
53100	431	705	925	1104	58400	472	770	1008	1203	63700	510	830	1085	1294	69000	546	886	1157	1380
53200	431	706	926	1106	58500	473	771	1010	1205	63800	511	831	1086	1295	69100	547	887	1159	1381
53300	432	708	928	1108	58600	474	772	1011	1207	63900	512	832	1087	1297	69200	547	888	1160	1383
53400	433	709	929	1110	58700	475	774	1013	1208	64000	512	833	1089	1298	69300	548	889	1162	1385
53500	434	710	931	1112	58800	475	775	1014	1210	64100	513	834	1090	1300	69400	549	890	1163	1386
53600	434	711	933	1114	58900	476	776	1016	1212	64200	514	835	1092	1302	69500	549	891	1164	1388
53700	435	712	934	1116	59000	477	777	1017	1214	64300	514	836	1093	1303	69600	550	892	1166	1390
53800	436	714	936	1117	59100	478	778	1019	1216	64400	515	837	1094	1305	69700	551	893	1167	1391
53900	437	715	937	1119	59200	478	780	1021	1218	64500	516	838	1096	1306	69800	552	894	1169	1393
54000	438	716	939	1121	59300	479	781	1022	1219	64600	516	839	1097	1308	69900	552	895	1170	1395
54100	438	717	940	1123	59400	480	782	1023	1221	64700	517	840	1098	1310	70000	553	896	1171	1396
54200	439	719	942	1125	59500	481	783	1025	1223	64800	518	841	1100	1311	70100	554	898	1173	1398
54300	440	720	944	1127	59600	481	784	1026	1224	64900	518	842	1101	1313	70200	554	899	1174	1400

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	555	900	1176	1401	75600	592	957	1249	1488	80900	629	1015	1323	1576	86200	666	1072	1397	1663
70400	556	901	1177	1403	75700	593	958	1251	1490	81000	629	1016	1324	1577	86300	666	1073	1398	1664
70500	556	902	1178	1404	75800	593	959	1252	1492	81100	630	1017	1326	1579	86400	667	1074	1400	1666
70600	557	903	1180	1406	75900	594	960	1253	1493	81200	631	1018	1327	1580	86500	668	1075	1401	1668
70700	558	904	1181	1408	76000	595	961	1255	1495	81300	632	1019	1329	1582	86600	668	1076	1402	1669
70800	558	905	1182	1409	76100	595	963	1256	1497	81400	632	1020	1330	1584	86700	669	1077	1404	1671
70900	559	906	1184	1411	76200	596	964	1258	1498	81500	633	1021	1331	1585	86800	670	1078	1405	1673
71000	560	907	1185	1413	76300	597	965	1259	1500	81600	634	1022	1333	1587	86900	671	1079	1407	1674
71100	561	908	1187	1414	76400	597	966	1260	1502	81700	634	1023	1334	1589	87000	671	1081	1408	1676
71200	561	909	1188	1416	76500	598	967	1262	1503	81800	635	1024	1336	1590	87100	672	1082	1409	1678
71300	562	911	1189	1418	76600	599	968	1263	1505	81900	636	1025	1337	1592	87200	673	1083	1411	1679
71400	563	912	1191	1419	76700	600	969	1265	1506	82000	636	1026	1338	1594	87300	673	1084	1412	1681
71500	563	913	1192	1421	76800	600	970	1266	1508	82100	637	1027	1340	1595	87400	674	1085	1414	1683
71600	564	914	1194	1423	76900	601	971	1267	1510	82200	638	1029	1341	1597	87500	675	1086	1415	1684
71700	565	915	1195	1424	77000	602	972	1269	1511	82300	639	1030	1343	1599	87600	675	1087	1416	1686
71800	565	916	1196	1426	77100	602	973	1270	1513	82400	639	1031	1344	1600	87700	676	1088	1418	1687
71900	566	917	1198	1427	77200	603	974	1272	1515	82500	640	1032	1345	1602	87800	677	1089	1419	1689
72000	567	918	1199	1429	77300	604	976	1273	1516	82600	641	1033	1347	1604	87900	677	1090	1421	1691
72100	568	919	1201	1431	77400	604	977	1274	1518	82700	641	1034	1348	1605	88000	678	1091	1422	1692
72200	568	920	1202	1432	77500	605	978	1276	1520	82800	642	1035	1350	1607	88100	679	1092	1423	1694
72300	569	921	1203	1434	77600	606	979	1277	1521	82900	643	1036	1351	1608	88200	680	1094	1425	1696
72400	570	922	1205	1436	77700	606	980	1279	1523	83000	643	1037	1352	1610	88300	680	1095	1426	1697
72500	570	924	1206	1437	77800	607	981	1280	1525	83100	644	1038	1354	1612	88400	681	1096	1428	1699
72600	571	925	1208	1439	77900	608	982	1281	1526	83200	645	1039	1355	1613	88500	682	1097	1429	1701
72700	572	926	1209	1441	78000	609	983	1283	1528	83300	645	1040	1356	1615	88600	682	1098	1430	1702
72800	572	927	1210	1442	78100	609	984	1284	1529	83400	646	1042	1358	1617	88700	683	1099	1432	1704
72900	573	928	1212	1444	78200	610	985	1285	1531	83500	647	1043	1359	1618	88800	684	1100	1433	1706
73000	574	929	1213	1446	78300	611	986	1287	1533	83600	648	1044	1361	1620	88900	684	1101	1434	1707
73100	574	930	1214	1447	78400	611	987	1288	1534	83700	648	1045	1362	1622	89000	685	1102	1436	1709
73200	575	931	1216	1449	78500	612	989	1290	1536	83800	649	1046	1363	1623	89100	686	1103	1437	1710
73300	576	932	1217	1451	78600	613	990	1291	1538	83900	650	1047	1365	1625	89200	687	1104	1439	1712
73400	577	933	1219	1452	78700	613	991	1292	1539	84000	650	1048	1366	1627	89300	687	1105	1440	1714
73500	577	934	1220	1454	78800	614	992	1294	1541	84100	651	1049	1368	1628	89400	688	1107	1441	1715
73600	578	935	1221	1455	78900	615	993	1295	1543	84200	652	1050	1369	1630	89500	689	1108	1443	1717
73700	579	937	1223	1457	79000	616	994	1297	1544	84300	652	1051	1370	1632	89600	689	1109	1444	1719
73800	579	938	1224	1459	79100	616	995	1298	1546	84400	653	1052	1372	1633	89700	690	1110	1446	1720
73900	580	939	1226	1460	79200	617	996	1299	1548	84500	654	1053	1373	1635	89800	691	1111	1447	1722
74000	581	940	1227	1462	79300	618	997	1301	1549	84600	655	1055	1375	1636	89900	691	1112	1448	1724
74100	581	941	1228	1464	79400	618	998	1302	1551	84700	655	1056	1376	1638	90000	692	1113	1450	1725
74200	582	942	1230	1465	79500	619	999	1304	1553	84800	656	1057	1377	1640	90100	693	1114	1451	1727
74300	583	943	1231	1467	79600	620	1000	1305	1554	84900	657	1058	1379	1641	90200	694	1115	1453	1729
74400	584	944	1233	1469	79700	620	1002	1306	1556	85000	657	1059	1380	1643	90300	694	1116	1454	1730
74500	584	945	1234	1470	79800	621	1003	1308	1557	85100	658	1060	1382	1645	90400	695	1117	1455	1732
74600	585	946	1235	1472	79900	622	1004	1309	1559	85200	659	1061	1383	1646	90500	696	1118	1457	1734
74700	586	947	1237	1474	80000	623	1005	1311	1561	85300	659	1062	1384	1648	90600	696	1120	1458	1735
74800	586	948	1238	1475	80100	623	1006	1312	1562	85400	660	1063	1386	1650	90700	697	1121	1460	1737
74900	587	950	1240	1477	80200	624	1007	1313	1564	85500	661	1064	1387	1651	90800	698	1122	1461	1738
75000	588	951	1241	1478	80300	625	1008	1315	1566	85600	661	1065	1389	1653	90900	698	1123	1462	1740
75100	588	952	1242	1480	80400	625	1009	1316	1567	85700	662	1066	1390	1655	91000	699	1124	1464	1742
75200	589	953	1244	1482	80500	626	1010	1318	1569	85800	663	1068	1391	1656	91100	700	1125	1465	1743
75300	590	954	1245	1483	80600	627	1011	1319	1571	85900	664	1069	1393	1658	91200	700	1126	1466	1745
75400	590	955	1247	1485	80700	627	1012	1320	1572	86000	664	1070	1394	1659	91300	701	1127	1468	1747
75500	591	956	1248	1487	80800	628	1013	1322	1574	86100	665	1071	1395	1661	91400	702	1128	1469	1748

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	703	1129	1471	1750	96800	737	1184	1542	1834	102100	773	1240	1613	1919	107400	809	1295	1685	2003
91600	703	1130	1472	1752	96900	738	1185	1543	1836	102200	774	1241	1615	1920	107500	809	1296	1686	2005
91700	704	1131	1473	1753	97000	738	1186	1544	1837	102300	774	1242	1616	1922	107600	810	1298	1688	2007
91800	705	1133	1475	1755	97100	739	1187	1546	1839	102400	775	1243	1617	1924	107700	811	1299	1689	2008
91900	705	1134	1476	1757	97200	740	1188	1547	1841	102500	776	1244	1619	1925	107800	811	1300	1690	2010
92000	706	1135	1478	1758	97300	740	1189	1548	1842	102600	776	1245	1620	1927	107900	812	1301	1692	2011
92100	707	1136	1479	1760	97400	741	1190	1550	1844	102700	777	1246	1621	1928	108000	813	1302	1693	2013
92200	707	1137	1480	1761	97500	742	1191	1551	1845	102800	778	1247	1623	1930	108100	813	1303	1694	2015
92300	708	1138	1482	1763	97600	742	1192	1552	1847	102900	778	1248	1624	1932	108200	814	1304	1696	2016
92400	709	1139	1483	1765	97700	743	1193	1554	1849	103000	779	1249	1625	1933	108300	815	1305	1697	2018
92500	710	1140	1485	1766	97800	744	1195	1555	1850	103100	780	1250	1627	1935	108400	815	1306	1698	2019
92600	710	1141	1486	1768	97900	744	1196	1556	1852	103200	780	1251	1628	1936	108500	816	1307	1700	2021
92700	711	1142	1487	1770	98000	745	1197	1558	1853	103300	781	1252	1629	1938	108600	817	1308	1701	2023
92800	712	1143	1489	1771	98100	746	1198	1559	1855	103400	782	1253	1631	1940	108700	817	1309	1702	2024
92900	712	1144	1490	1773	98200	747	1199	1561	1857	103500	782	1254	1632	1941	108800	818	1310	1704	2026
93000	713	1146	1492	1775	98300	747	1200	1562	1858	103600	783	1255	1633	1943	108900	819	1311	1705	2027
93100	714	1147	1493	1776	98400	748	1201	1563	1860	103700	784	1257	1635	1944	109000	819	1312	1706	2029
93200	714	1148	1494	1778	98500	749	1202	1565	1861	103800	784	1258	1636	1946	109100	820	1313	1708	2031
93300	715	1149	1496	1779	98600	749	1203	1566	1863	103900	785	1259	1638	1948	109200	821	1314	1709	2032
93400	716	1150	1497	1781	98700	750	1204	1567	1865	104000	786	1260	1639	1949	109300	821	1315	1710	2034
93500	716	1151	1498	1782	98800	751	1205	1569	1866	104100	786	1261	1640	1951	109400	822	1316	1712	2035
93600	717	1152	1499	1784	98900	751	1206	1570	1868	104200	787	1262	1642	1952	109500	823	1317	1713	2037
93700	717	1153	1501	1786	99000	752	1207	1571	1869	104300	788	1263	1643	1954	109600	824	1319	1715	2039
93800	718	1154	1502	1787	99100	753	1208	1573	1871	104400	788	1264	1644	1956	109700	824	1320	1716	2040
93900	719	1155	1503	1789	99200	753	1209	1574	1872	104500	789	1265	1646	1957	109800	825	1321	1717	2042
94000	719	1156	1505	1790	99300	754	1210	1575	1874	104600	790	1266	1647	1959	109900	826	1322	1719	2043
94100	720	1157	1506	1792	99400	755	1211	1577	1876	104700	790	1267	1648	1960	110000	826	1323	1720	2045
94200	721	1158	1507	1793	99500	755	1212	1578	1877	104800	791	1268	1650	1962	110100	827	1324	1721	2047
94300	721	1159	1509	1795	99600	756	1213	1579	1879	104900	792	1269	1651	1963	110200	828	1325	1723	2048
94400	722	1160	1510	1797	99700	757	1214	1581	1880	105000	792	1270	1652	1965	110300	828	1326	1724	2050
94500	722	1161	1511	1798	99800	757	1216	1582	1882	105100	793	1271	1654	1967	110400	829	1327	1725	2051
94600	723	1162	1513	1800	99900	758	1217	1583	1884	105200	794	1272	1655	1968	110500	830	1328	1727	2053
94700	724	1163	1514	1801	100000	759	1218	1585	1885	105300	794	1273	1656	1970	110600	830	1329	1728	2055
94800	724	1164	1515	1803	100100	759	1219	1586	1887	105400	795	1274	1658	1971	110700	831	1330	1729	2056
94900	725	1165	1516	1804	100200	760	1220	1588	1888	105500	796	1275	1659	1973	110800	832	1331	1731	2058
95000	726	1166	1518	1806	100300	761	1221	1589	1890	105600	796	1276	1660	1975	110900	832	1332	1732	2059
95100	726	1167	1519	1807	100400	761	1222	1590	1892	105700	797	1278	1662	1976	111000	833	1333	1733	2061
95200	727	1168	1520	1809	100500	762	1223	1592	1893	105800	798	1279	1663	1978	111100	834	1334	1735	2062
95300	727	1169	1522	1811	100600	763	1224	1593	1895	105900	799	1280	1665	1979	111200	834	1335	1736	2064
95400	728	1170	1523	1812	100700	763	1225	1594	1896	106000	799	1281	1666	1981	111300	835	1336	1737	2066
95500	729	1171	1524	1814	100800	764	1226	1596	1898	106100	800	1282	1667	1983	111400	836	1337	1739	2067
95600	729	1172	1526	1815	100900	765	1227	1597	1900	106200	801	1283	1669	1984	111500	836	1338	1740	2069
95700	730	1173	1527	1817	101000	765	1228	1598	1901	106300	801	1284	1670	1986	111600	837	1340	1742	2070
95800	731	1174	1528	1818	101100	766	1229	1600	1903	106400	802	1285	1671	1987	111700	838	1341	1743	2072
95900	731	1175	1530	1820	101200	767	1230	1601	1904	106500	803	1286	1673	1989	111800	838	1342	1744	2074
96000	732	1176	1531	1821	101300	767	1231	1602	1906	106600	803	1287	1674	1991	111900	839	1343	1746	2075
96100	732	1177	1532	1823	101400	768	1232	1604	1908	106700	804	1288	1675	1992	112000	840	1344	1747	2077
96200	733	1178	1534	1825	101500	769	1233	1605	1909	106800	805	1289	1677	1994	112100	840	1345	1748	2078
96300	734	1179	1535	1826	101600	769	1234	1606	1911	106900	805	1290	1678	1995	112200	841	1346	1750	2080
96400	734	1180	1536	1828	101700	770	1236	1608	1912	107000	806	1291	1679	1997	112300	842	1347	1751	2082
96500	735	1181	1538	1829	101800	771	1237	1609	1914	107100	807	1292	1681	1999	112400	842	1348	1752	2083
96600	736	1182	1539	1831	101900	772	1238	1611	1916	107200	807	1293	1682	2000	112500	843	1349	1754	2085
96700	736	1183	1540	1833	102000	772	1239	1612	1917	107300	808	1294	1683	2002	112600	844	1350	1755	2086

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	844	1351	1756	2088	118000	880	1407	1828	2173	123300	916	1462	1900	2257	128600	952	1518	1971	2342
112800	845	1352	1758	2090	118100	881	1408	1829	2174	123400	917	1464	1901	2259	128700	953	1519	1973	2343
112900	846	1353	1759	2091	118200	882	1409	1831	2176	123500	917	1465	1902	2260	128800	953	1520	1974	2345
113000	846	1354	1760	2093	118300	882	1410	1832	2177	123600	918	1466	1904	2262	128900	954	1521	1975	2347
113100	847	1355	1762	2094	118400	883	1411	1833	2179	123700	919	1467	1905	2264	129000	955	1522	1977	2348
113200	848	1356	1763	2096	118500	884	1412	1835	2181	123800	919	1468	1906	2265	129100	955	1523	1978	2350
113300	849	1357	1765	2098	118600	884	1413	1836	2182	123900	920	1469	1908	2267	129200	956	1524	1979	2351
113400	849	1358	1766	2099	118700	885	1414	1837	2184	124000	921	1470	1909	2268	129300	957	1526	1981	2353
113500	850	1360	1767	2101	118800	886	1415	1839	2185	124100	921	1471	1910	2270	129400	957	1527	1982	2355
113600	851	1361	1769	2102	118900	886	1416	1840	2187	124200	922	1472	1912	2272	129500	958	1528	1983	2356
113700	851	1362	1770	2104	119000	887	1417	1842	2189	124300	923	1473	1913	2273	129600	959	1529	1985	2358
113800	852	1363	1771	2106	119100	888	1418	1843	2190	124400	923	1474	1914	2275	129700	959	1530	1986	2359
113900	853	1364	1773	2107	119200	888	1419	1844	2192	124500	924	1475	1916	2276	129800	960	1531	1987	2361
114000	853	1365	1774	2109	119300	889	1420	1846	2193	124600	925	1476	1917	2278	129900	961	1532	1989	2363
114100	854	1366	1775	2110	119400	890	1421	1847	2195	124700	926	1477	1919	2280	130000	961	1533	1990	2364
114200	855	1367	1777	2112	119500	890	1423	1848	2197	124800	926	1478	1920	2281	130100	962	1534	1991	2366
114300	855	1368	1778	2114	119600	891	1424	1850	2198	124900	927	1479	1921	2283	130200	963	1535	1993	2367
114400	856	1369	1779	2115	119700	892	1425	1851	2200	125000	928	1480	1923	2284	130300	963	1536	1994	2369
114500	857	1370	1781	2117	119800	892	1426	1852	2201	125100	928	1481	1924	2286	130400	964	1537	1996	2371
114600	857	1371	1782	2118	119900	893	1427	1854	2203	125200	929	1482	1925	2288	130500	965	1538	1997	2372
114700	858	1372	1783	2120	120000	894	1428	1855	2205	125300	930	1483	1927	2289	130600	965	1539	1998	2374
114800	859	1373	1785	2122	120100	894	1429	1856	2206	125400	930	1485	1928	2291	130700	966	1540	2000	2375
114900	859	1374	1786	2123	120200	895	1430	1858	2208	125500	931	1486	1929	2292	130800	967	1541	2001	2377
115000	860	1375	1787	2125	120300	896	1431	1859	2209	125600	932	1487	1931	2294	130900	967	1542	2002	2379
115100	861	1376	1789	2126	120400	896	1432	1860	2211	125700	932	1488	1932	2296	131000	968	1543	2004	2380
115200	861	1377	1790	2128	120500	897	1433	1862	2213	125800	933	1489	1933	2297	131100	969	1544	2005	2382
115300	862	1378	1792	2130	120600	898	1434	1863	2214	125900	934	1490	1935	2299	131200	969	1545	2006	2383
115400	863	1379	1793	2131	120700	898	1435	1864	2216	126000	934	1491	1936	2300	131300	970	1547	2008	2385
115500	863	1381	1794	2133	120800	899	1436	1866	2217	126100	935	1492	1937	2302	131400	971	1548	2009	2387
115600	864	1382	1796	2134	120900	900	1437	1867	2219	126200	936	1493	1939	2304	131500	971	1549	2010	2388
115700	865	1383	1797	2136	121000	901	1438	1869	2221	126300	936	1494	1940	2305	131600	972	1550	2012	2390
115800	865	1384	1798	2138	121100	901	1439	1870	2222	126400	937	1495	1941	2307	131700	973	1551	2013	2391
115900	866	1385	1800	2139	121200	902	1440	1871	2224	126500	938	1496	1943	2308	131800	973	1552	2014	2393
116000	867	1386	1801	2141	121300	903	1441	1873	2225	126600	938	1497	1944	2310	131900	974	1553	2016	2395
116100	867	1387	1802	2142	121400	903	1443	1874	2227	126700	939	1498	1946	2312	132000	975	1554	2017	2396
116200	868	1388	1804	2144	121500	904	1444	1875	2229	126800	940	1499	1947	2313	132100	976	1555	2018	2398
116300	869	1389	1805	2146	121600	905	1445	1877	2230	126900	940	1500	1948	2315	132200	976	1556	2020	2399
116400	869	1390	1806	2147	121700	905	1446	1878	2232	127000	941	1501	1950	2316	132300	977	1557	2021	2401
116500	870	1391	1808	2149	121800	906	1447	1879	2233	127100	942	1502	1951	2318	132400	978	1558	2023	2403
116600	871	1392	1809	2150	121900	907	1448	1881	2235	127200	942	1503	1952	2320	132500	978	1559	2024	2404
116700	871	1393	1810	2152	122000	907	1449	1882	2237	127300	943	1505	1954	2321	132600	979	1560	2025	2406
116800	872	1394	1812	2153	122100	908	1450	1883	2238	127400	944	1506	1955	2323	132700	980	1561	2027	2407
116900	873	1395	1813	2155	122200	909	1451	1885	2240	127500	944	1507	1956	2324	132800	980	1562	2028	2409
117000	874	1396	1815	2157	122300	909	1452	1886	2241	127600	945	1508	1958	2326	132900	981	1563	2029	2411
117100	874	1397	1816	2158	122400	910	1453	1887	2243	127700	946	1509	1959	2328	133000	982	1564	2031	2412
117200	875	1398	1817	2160	122500	911	1454	1889	2244	127800	946	1510	1960	2329	133100	982	1565	2032	2414
117300	876	1399	1819	2161	122600	911	1455	1890	2246	127900	947	1511	1962	2331	133200	983	1567	2033	2415
117400	876	1400	1820	2163	122700	912	1456	1892	2248	128000	948	1512	1963	2332	133300	984	1568	2035	2417
117500	877	1402	1821	2165	122800	913	1457	1893	2249	128100	948	1513	1964	2334	133400	984	1569	2036	2419
117600	878	1403	1823	2166	122900	913	1458	1894	2251	128200	949	1514	1966	2336	133500	985	1570	2037	2420
117700	878	1404	1824	2168	123000	914	1459	1896	2252	128300	950	1515	1967	2337	133600	986	1571	2039	2422
117800	879	1405	1825	2169	123100	915	1460	1897	2254	128400	951	1516	1969	2339	133700	986	1572	2040	2423
117900	880	1406	1827	2171	123200	915	1461	1898	2256	128500	951	1517	1970	2340	133800	987	1573	2041	2425

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	988	1574	2043	2427	138000	1015	1617	2098	2492	142100	1043	1660	2154	2557	146200	1071	1703	2209	2623
134000	988	1575	2044	2428	138100	1016	1618	2100	2494	142200	1044	1661	2155	2559	146300	1071	1704	2210	2624
134100	989	1576	2046	2430	138200	1017	1619	2101	2495	142300	1044	1662	2156	2561	146400	1072	1705	2212	2626
134200	990	1577	2047	2431	138300	1017	1620	2102	2497	142400	1045	1663	2158	2562	146500	1073	1706	2213	2628
134300	990	1578	2048	2433	138400	1018	1621	2104	2498	142500	1046	1664	2159	2564	146600	1073	1707	2214	2629
134400	991	1579	2050	2434	138500	1019	1622	2105	2500	142600	1046	1665	2160	2565	146700	1074	1708	2216	2631
134500	992	1580	2051	2436	138600	1019	1623	2106	2502	142700	1047	1666	2162	2567	146800	1075	1709	2217	2632
134600	992	1581	2052	2438	138700	1020	1624	2108	2503	142800	1048	1667	2163	2569	146900	1075	1710	2218	2634
134700	993	1582	2054	2439	138800	1021	1625	2109	2505	142900	1048	1668	2164	2570	147000	1076	1712	2220	2636
134800	994	1583	2055	2441	138900	1021	1626	2110	2506	143000	1049	1669	2166	2572	147100	1077	1713	2221	2637
134900	994	1584	2056	2442	139000	1022	1627	2112	2508	143100	1050	1671	2167	2573	147200	1077	1714	2222	2639
135000	995	1585	2058	2444	139100	1023	1628	2113	2510	143200	1050	1672	2168	2575	147300	1078	1715	2224	2640
135100	996	1586	2059	2446	139200	1023	1630	2114	2511	143300	1051	1673	2170	2577	147400	1079	1716	2225	2642
135200	996	1588	2060	2447	139300	1024	1631	2116	2513	143400	1052	1674	2171	2578	147500	1080	1717	2227	2644
135300	997	1589	2062	2449	139400	1025	1632	2117	2514	143500	1053	1675	2173	2580	147600	1080	1718	2228	2645
135400	998	1590	2063	2450	139500	1025	1633	2118	2516	143600	1053	1676	2174	2581	147700	1081	1719	2229	2647
135500	998	1591	2064	2452	139600	1026	1634	2120	2518	143700	1054	1677	2175	2583	147800	1082	1720	2231	2648
135600	999	1592	2066	2454	139700	1027	1635	2121	2519	143800	1055	1678	2177	2585	147900	1082	1721	2232	2650
135700	1000	1593	2067	2455	139800	1028	1636	2123	2521	143900	1055	1679	2178	2586	148000	1083	1722	2233	2652
135800	1000	1594	2068	2457	139900	1028	1637	2124	2522	144000	1056	1680	2179	2588	148100	1084	1723	2235	2653
135900	1001	1595	2070	2458	140000	1029	1638	2125	2524	144100	1057	1681	2181	2589	148200	1084	1724	2236	2655
136000	1002	1596	2071	2460	140100	1030	1639	2127	2526	144200	1057	1682	2182	2591	148300	1085	1725	2237	2656
136100	1003	1597	2073	2462	140200	1030	1640	2128	2527	144300	1058	1683	2183	2593	148400	1086	1726	2239	2658
136200	1003	1598	2074	2463	140300	1031	1641	2129	2529	144400	1059	1684	2185	2594	148500	1086	1727	2240	2660
136300	1004	1599	2075	2465	140400	1032	1642	2131	2530	144500	1059	1685	2186	2596	148600	1087	1728	2241	2661
136400	1005	1600	2077	2466	140500	1032	1643	2132	2532	144600	1060	1686	2187	2597	148700	1088	1729	2243	2663
136500	1005	1601	2078	2468	140600	1033	1644	2133	2533	144700	1061	1687	2189	2599	148800	1088	1730	2244	2664
136600	1006	1602	2079	2470	140700	1034	1645	2135	2535	144800	1061	1688	2190	2601	148900	1089	1731	2245	2666
136700	1007	1603	2081	2471	140800	1034	1646	2136	2537	144900	1062	1689	2191	2602	149000	1090	1733	2247	2668
136800	1007	1604	2082	2473	140900	1035	1647	2137	2538	145000	1063	1690	2193	2604	149100	1090	1734	2248	2669
136900	1008	1605	2083	2474	141000	1036	1648	2139	2540	145100	1063	1692	2194	2605	149200	1091	1735	2250	2671
137000	1009	1606	2085	2476	141100	1036	1650	2140	2541	145200	1064	1693	2195	2607	149300	1092	1736	2251	2672
137100	1009	1607	2086	2478	141200	1037	1651	2141	2543	145300	1065	1694	2197	2609	149400	1092	1737	2252	2674
137200	1010	1609	2087	2479	141300	1038	1652	2143	2545	145400	1065	1695	2198	2610	149500	1093	1738	2254	2676
137300	1011	1610	2089	2481	141400	1038	1653	2144	2546	145500	1066	1696	2200	2612	149600	1094	1739	2255	2677
137400	1011	1611	2090	2482	141500	1039	1654	2145	2548	145600	1067	1697	2201	2613	149700	1094	1740	2256	2679
137500	1012	1612	2091	2484	141600	1040	1655	2147	2549	145700	1067	1698	2202	2615	149800	1095	1741	2258	2680
137600	1013	1613	2093	2486	141700	1040	1656	2148	2551	145800	1068	1699	2204	2617	149900	1096	1742	2259	2682
137700	1013	1614	2094	2487	141800	1041	1657	2150	2553	145900	1069	1700	2205	2618	150000	1096	1743	2260	2684
137800	1014	1615	2096	2489	141900	1042	1658	2151	2554	146000	1069	1701	2206	2620					
137900	1015	1616	2097	2490	142000	1042	1659	2152	2556	146100	1070	1702	2208	2621					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1096 plus 0.68% of income over \$150,000	1743 plus 1.05% of income over \$150,000	2260 plus 1.35% of income over \$150,000	2684 plus 1.60% of income over \$150,000
Pour revenu dépassant 150 000\$	1096 plus 0,68% du revenu dépassant 150 000\$	1743 plus 1,05% du revenu dépassant 150 000\$	2260 plus 1,35% du revenu dépassant 150 000\$	2684 plus 1,60% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$.

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	102	188	210	232	17300	128	237	330	401	22600	178	313	420	509
6800	4	4	4	4	12100	102	190	213	235	17400	129	238	331	404	22700	179	314	422	511
6900	9	9	10	11	12200	103	193	215	238	17500	130	240	332	408	22800	180	316	424	513
7000	14	15	16	17	12300	103	195	218	241	17600	131	241	334	411	22900	181	317	426	515
7100	19	20	22	23	12400	104	197	221	245	17700	132	242	335	414	23000	182	319	428	518
7200	24	25	27	29	12500	104	199	224	248	17800	133	244	337	415	23100	183	320	430	520
7300	29	31	33	36	12600	104	199	226	251	17900	134	245	338	417	23200	184	322	432	522
7400	34	36	39	42	12700	105	199	229	254	18000	135	247	339	419	23300	185	323	434	524
7500	39	42	45	48	12800	105	200	232	257	18100	135	248	341	421	23400	186	325	436	527
7600	44	47	51	54	12900	105	200	235	261	18200	136	249	342	422	23500	187	326	438	529
7700	49	53	57	61	13000	106	200	238	264	18300	137	251	344	424	23600	188	328	440	531
7800	54	58	62	67	13100	106	200	240	267	18400	138	252	345	426	23700	189	329	442	533
7900	59	63	68	73	13200	107	201	243	270	18500	139	253	347	428	23800	190	331	443	536
8000	63	69	74	79	13300	107	201	246	273	18600	140	255	348	429	23900	191	332	445	538
8100	67	72	78	84	13400	107	201	249	277	18700	141	256	349	431	24000	192	334	447	540
8200	69	75	82	88	13500	108	201	252	280	18800	142	258	351	433	24100	193	335	449	542
8300	72	79	85	92	13600	108	202	254	283	18900	142	259	352	435	24200	194	337	451	545
8400	75	82	89	96	13700	108	202	257	286	19000	143	260	354	437	24300	195	339	453	547
8500	77	85	92	100	13800	109	202	260	289	19100	144	262	356	438	24400	196	340	455	549
8600	80	88	96	103	13900	109	202	263	293	19200	145	263	357	440	24500	197	342	457	551
8700	83	91	99	107	14000	109	203	265	296	19300	146	265	359	442	24600	198	343	459	554
8800	86	94	103	111	14100	110	204	268	299	19400	147	266	361	444	24700	199	345	461	556
8900	88	97	106	115	14200	110	205	271	302	19500	148	267	363	446	24800	200	346	463	558
9000	91	100	110	119	14300	111	206	274	305	19600	149	269	365	447	24900	201	348	465	560
9100	91	103	113	123	14400	111	207	277	308	19700	150	270	366	449	25000	202	349	467	563
9200	92	107	117	127	14500	111	208	279	312	19800	151	272	368	451	25100	203	351	469	565
9300	92	110	120	131	14600	112	209	282	315	19900	152	273	370	453	25200	205	352	470	567
9400	92	113	124	135	14700	112	210	285	318	20000	153	274	372	455	25300	206	354	472	569
9500	93	116	127	139	14800	112	211	288	321	20100	154	276	374	457	25400	207	355	474	572
9600	93	119	131	143	14900	113	212	290	324	20200	154	277	376	458	25500	208	357	476	574
9700	94	122	135	147	15000	113	213	293	328	20300	155	279	377	460	25600	209	358	478	576
9800	94	125	138	151	15100	114	214	296	331	20400	156	280	379	462	25700	210	360	480	578
9900	94	128	142	155	15200	114	215	299	334	20500	157	282	381	464	25800	211	361	482	581
10000	95	131	145	159	15300	114	216	301	337	20600	158	283	383	466	25900	212	363	484	583
10100	95	135	149	163	15400	115	217	303	340	20700	159	284	385	468	26000	213	364	486	585
10200	95	138	152	167	15500	115	218	304	344	20800	160	286	386	469	26100	214	366	488	587
10300	96	141	156	171	15600	115	219	305	347	20900	161	287	388	471	26200	215	367	489	589
10400	96	144	159	175	15700	116	220	307	350	21000	162	289	390	473	26300	216	369	491	591
10500	96	147	163	178	15800	116	221	308	353	21100	163	290	392	475	26400	216	370	493	593
10600	97	150	166	182	15900	117	222	310	356	21200	164	292	394	477	26500	217	371	495	596
10700	97	153	170	186	16000	117	223	311	360	21300	165	293	396	479	26600	218	373	496	598
10800	98	156	173	190	16100	118	224	313	363	21400	166	294	397	482	26700	219	374	498	600
10900	98	160	177	194	16200	119	225	314	366	21500	167	296	399	484	26800	220	376	500	602
11000	98	163	180	198	16300	120	226	315	369	21600	168	297	401	486	26900	221	377	502	604
11100	99	166	184	202	16400	120	227	317	372	21700	169	299	403	488	27000	222	379	504	606
11200	99	168	187	205	16500	121	228	318	376	21800	170	300	405	491	27100	223	380	505	608
11300	99	171	190	209	16600	122	229	320	379	21900	171	302	407	493	27200	224	381	507	610
11400	100	173	193	212	16700	123	230	321	382	22000	172	303	409	495	27300	225	383	509	612
11500	100	176	196	215	16800	124	231	322	385	22100	173	305	411	497	27400	226	384	511	614
11600	101	178	199	219	16900	125	232	324	388	22200	174	306	413	500	27500	227	386	513	616
11700	101	181	201	222	17000	126	233	325	392	22300	175	308	415	502	27600	228	387	514	619
11800	101	183	204	225	17100	127	234	327	395	22400	176	310	417	504	27700	229	389	516	621
11900	102	185	207	229	17200	127	236	328	398	22500	177	311	418	506	27800	230	390	518	623

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	231	391	520	625	33200	273	455	600	719	38500	316	518	679	812	43800	357	585	765	912
28000	232	393	522	627	33300	274	456	602	721	38600	317	519	681	814	43900	358	586	766	914
28100	233	394	523	629	33400	275	457	603	723	38700	317	520	683	815	44000	359	587	768	915
28200	234	396	525	631	33500	275	458	605	724	38800	318	522	684	817	44100	360	589	770	916
28300	235	397	527	633	33600	276	459	606	726	38900	319	523	686	819	44200	360	590	771	919
28400	236	399	529	636	33700	277	461	607	728	39000	320	524	687	821	44300	361	591	773	921
28500	237	400	531	638	33800	278	462	609	729	39100	321	525	689	823	44400	362	593	774	923
28600	238	401	533	640	33900	278	463	610	731	39200	321	527	690	825	44500	363	594	776	925
28700	239	403	534	642	34000	279	464	612	733	39300	322	528	692	826	44600	364	595	778	927
28800	240	404	536	644	34100	280	465	613	735	39400	323	529	694	828	44700	364	596	779	929
28900	241	406	538	646	34200	281	466	615	736	39500	324	530	695	830	44800	365	598	781	931
29000	242	407	540	648	34300	281	467	616	738	39600	325	532	697	832	44900	366	599	782	933
29100	243	409	542	650	34400	282	468	618	740	39700	326	533	698	834	45000	367	600	784	934
29200	243	410	543	653	34500	283	470	619	741	39800	326	534	700	836	45100	367	601	786	936
29300	244	412	545	655	34600	284	471	621	743	39900	327	535	701	837	45200	368	603	787	938
29400	245	413	547	657	34700	284	472	622	745	40000	328	537	703	839	45300	369	604	789	940
29500	246	414	549	659	34800	285	473	623	747	40100	329	538	705	841	45400	370	605	790	942
29600	247	416	551	661	34900	286	474	625	748	40200	330	539	706	843	45500	371	606	792	944
29700	248	417	552	663	35000	287	475	626	750	40300	330	541	708	845	45600	371	608	794	946
29800	249	418	554	664	35100	287	476	628	752	40400	331	542	710	847	45700	372	609	795	948
29900	250	419	555	666	35200	288	478	629	753	40500	332	543	711	849	45800	373	610	797	950
30000	250	420	556	668	35300	289	479	631	755	40600	333	544	713	851	45900	374	611	798	952
30100	251	421	558	669	35400	290	480	632	757	40700	333	546	715	853	46000	374	613	800	953
30200	252	422	559	671	35500	291	481	634	759	40800	334	547	716	854	46100	375	614	802	955
30300	253	424	560	672	35600	291	482	635	760	40900	335	548	718	856	46200	376	615	803	957
30400	253	425	562	674	35700	292	483	637	762	41000	336	549	719	858	46300	377	617	805	959
30500	254	426	563	675	35800	293	484	638	764	41100	336	551	721	860	46400	377	618	807	961
30600	255	427	564	677	35900	294	486	640	765	41200	337	552	723	862	46500	378	619	808	963
30700	255	428	566	678	36000	295	487	641	767	41300	338	553	724	864	46600	379	620	810	965
30800	256	429	567	680	36100	296	488	643	769	41400	339	555	726	866	46700	380	622	811	967
30900	257	430	568	682	36200	296	489	644	771	41500	340	556	728	868	46800	381	623	813	968
31000	257	431	570	683	36300	297	490	646	773	41600	340	557	729	870	46900	381	624	815	970
31100	258	432	571	685	36400	298	492	647	774	41700	341	558	731	872	47000	382	625	816	972
31200	259	433	572	686	36500	299	493	649	776	41800	342	560	732	874	47100	383	627	818	974
31300	259	434	574	688	36600	300	494	650	778	41900	343	561	734	875	47200	384	628	819	976
31400	260	435	575	689	36700	301	495	652	780	42000	343	562	736	877	47300	384	629	821	978
31500	261	436	576	691	36800	302	497	653	781	42100	344	563	737	879	47400	385	630	823	980
31600	261	437	577	692	36900	302	498	655	783	42200	345	565	739	881	47500	386	632	824	982
31700	262	438	579	694	37000	303	499	656	785	42300	346	566	741	883	47600	387	633	826	983
31800	263	439	580	696	37100	304	500	658	787	42400	347	567	742	885	47700	388	634	827	985
31900	263	440	581	697	37200	305	502	659	789	42500	347	568	744	887	47800	388	636	829	987
32000	264	441	583	699	37300	306	503	661	790	42600	348	570	745	889	47900	389	637	831	989
32100	265	442	584	700	37400	307	504	662	792	42700	349	571	747	891	48000	390	638	832	991
32200	266	443	586	702	37500	307	505	664	794	42800	350	572	749	893	48100	391	639	834	993
32300	266	445	587	704	37600	308	507	665	796	42900	350	574	750	894	48200	391	641	835	995
32400	267	446	589	705	37700	309	508	667	798	43000	351	575	752	896	48300	392	642	837	997
32500	268	447	590	707	37800	310	509	668	799	43100	352	576	754	898	48400	393	643	839	998
32600	269	448	591	709	37900	311	510	670	801	43200	353	577	755	900	48500	394	644	840	1000
32700	269	449	593	711	38000	312	512	672	803	43300	354	579	757	902	48600	395	646	842	1002
32800	270	450	594	712	38100	313	513	673	805	43400	354	580	758	904	48700	395	647	843	1004
32900	271	451	596	714	38200	313	514	675	806	43500	355	581	760	906	48800	396	648	845	1006
33000	272	453	597	716	38300	314	515	676	808	43600	356	582	762	908	48900	397	649	847	1008
33100	272	454	599	717	38400	315	517	678	810	43700	357	584	763	910	49000	398	651	848	1010

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	398	652	850	1012	54400	439	718	935	1111	59700	480	781	1019	1210	65000	517	838	1096	1300
49200	399	653	851	1014	54500	440	719	936	1113	59800	481	782	1020	1212	65100	517	839	1097	1302
49300	400	655	853	1015	54600	441	720	938	1115	59900	481	783	1022	1213	65200	518	840	1098	1303
49400	401	656	855	1017	54700	442	721	940	1117	60000	482	784	1023	1215	65300	518	841	1100	1305
49500	401	657	856	1019	54800	442	723	941	1119	60100	483	786	1025	1217	65400	519	842	1101	1307
49600	402	658	858	1021	54900	443	724	943	1121	60200	484	787	1026	1219	65500	520	843	1103	1308
49700	403	660	859	1023	55000	444	725	944	1122	60300	484	788	1028	1220	65600	520	845	1104	1310
49800	404	661	861	1025	55100	445	726	946	1124	60400	485	789	1029	1222	65700	521	846	1105	1312
49900	405	662	863	1027	55200	446	727	948	1126	60500	486	790	1031	1224	65800	522	847	1107	1313
50000	405	663	864	1029	55300	446	729	949	1128	60600	486	791	1032	1226	65900	522	848	1108	1315
50100	406	665	866	1030	55400	447	730	951	1130	60700	487	792	1034	1227	66000	523	849	1109	1317
50200	407	666	867	1032	55500	448	731	952	1132	60800	488	793	1035	1229	66100	524	850	1111	1318
50300	408	667	869	1034	55600	449	732	954	1134	60900	489	794	1037	1231	66200	524	851	1112	1320
50400	408	668	871	1036	55700	449	733	956	1136	61000	489	795	1038	1232	66300	525	852	1113	1322
50500	409	670	872	1038	55800	450	735	957	1138	61100	490	797	1040	1234	66400	525	853	1115	1323
50600	410	671	874	1040	55900	451	736	959	1139	61200	491	798	1041	1236	66500	526	854	1116	1325
50700	411	672	875	1042	56000	452	737	960	1141	61300	491	799	1043	1238	66600	527	855	1117	1326
50800	412	673	877	1044	56100	453	738	962	1143	61400	492	800	1044	1239	66700	527	856	1119	1328
50900	412	675	879	1045	56200	453	740	964	1145	61500	493	801	1046	1241	66800	528	857	1120	1330
51000	413	676	880	1047	56300	454	741	965	1147	61600	494	802	1047	1243	66900	529	858	1121	1331
51100	414	677	882	1049	56400	455	742	967	1149	61700	494	803	1048	1245	67000	529	859	1123	1333
51200	415	679	883	1051	56500	456	743	968	1151	61800	495	804	1050	1246	67100	530	860	1124	1335
51300	415	680	885	1053	56600	456	744	970	1153	61900	496	805	1051	1248	67200	531	861	1125	1337
51400	416	681	887	1055	56700	457	746	972	1154	62000	496	806	1053	1250	67300	532	862	1127	1338
51500	417	682	888	1057	56800	458	747	973	1156	62100	497	808	1054	1251	67400	532	863	1128	1340
51600	418	684	890	1059	56900	459	748	975	1158	62200	498	809	1056	1253	67500	533	864	1130	1342
51700	419	685	891	1060	57000	460	749	976	1160	62300	498	810	1057	1255	67600	534	866	1131	1343
51800	419	686	893	1062	57100	460	750	978	1162	62400	499	811	1059	1257	67700	534	867	1132	1345
51900	420	687	895	1064	57200	461	752	980	1164	62500	500	812	1060	1258	67800	535	868	1134	1347
52000	421	689	896	1066	57300	462	753	981	1166	62600	501	813	1062	1260	67900	536	869	1135	1348
52100	422	690	898	1068	57400	463	754	983	1168	62700	501	814	1063	1262	68000	536	870	1137	1350
52200	422	691	899	1070	57500	463	755	984	1169	62800	502	815	1065	1264	68100	537	871	1138	1352
52300	423	692	901	1072	57600	464	756	986	1171	62900	503	816	1066	1265	68200	538	872	1139	1353
52400	424	694	903	1074	57700	465	758	988	1173	63000	503	817	1068	1267	68300	538	873	1141	1355
52500	425	695	904	1076	57800	466	759	989	1175	63100	504	819	1069	1269	68400	539	874	1142	1357
52600	425	696	906	1077	57900	466	760	991	1177	63200	505	820	1071	1270	68500	540	875	1143	1358
52700	426	697	907	1079	58000	467	761	992	1179	63300	506	821	1072	1272	68600	541	876	1145	1360
52800	427	699	909	1081	58100	468	762	994	1181	63400	506	822	1074	1274	68700	541	877	1146	1362
52900	428	700	911	1083	58200	469	764	996	1183	63500	507	823	1075	1276	68800	542	878	1148	1363
53000	429	701	912	1085	58300	470	765	997	1185	63600	508	824	1076	1277	68900	543	879	1149	1365
53100	429	702	914	1087	58400	470	766	999	1186	63700	508	825	1078	1279	69000	543	881	1150	1367
53200	430	703	916	1089	58500	471	767	1000	1188	63800	509	826	1079	1280	69100	544	882	1152	1368
53300	431	705	917	1091	58600	472	768	1002	1190	63900	509	827	1080	1282	69200	545	883	1153	1370
53400	432	706	919	1092	58700	473	770	1004	1192	64000	510	828	1082	1284	69300	545	884	1154	1372
53500	432	707	920	1094	58800	473	771	1005	1194	64100	511	829	1083	1285	69400	546	885	1156	1373
53600	433	708	922	1096	58900	474	772	1007	1196	64200	511	830	1085	1287	69500	547	886	1157	1375
53700	434	709	924	1098	59000	475	773	1008	1198	64300	512	831	1086	1289	69600	547	887	1159	1377
53800	435	711	925	1100	59100	476	774	1010	1200	64400	513	832	1087	1290	69700	548	888	1160	1378
53900	436	712	927	1102	59200	476	776	1012	1201	64500	513	833	1089	1292	69800	549	889	1161	1380
54000	436	713	928	1104	59300	477	777	1013	1203	64600	514	834	1090	1294	69900	549	890	1163	1382
54100	437	714	930	1106	59400	478	778	1015	1205	64700	515	835	1092	1295	70000	550	891	1164	1384
54200	438	715	932	1107	59500	479	779	1016	1207	64800	515	836	1093	1297	70100	551	892	1165	1385
54300	439	717	933	1109	59600	479	780	1018	1208	64900	516	837	1094	1299	70200	552	893	1167	1387

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MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	552	894	1168	1389	75600	589	951	1241	1478	80900	625	1008	1314	1565	86200	662	1065	1387	1651
70400	553	896	1170	1390	75700	589	952	1243	1479	81000	626	1009	1316	1566	86300	662	1066	1389	1653
70500	554	897	1171	1392	75800	590	953	1244	1481	81100	627	1010	1317	1568	86400	663	1067	1390	1655
70600	554	898	1172	1394	75900	591	954	1245	1483	81200	627	1011	1318	1570	86500	664	1068	1391	1656
70700	555	899	1174	1395	76000	591	956	1247	1484	81300	628	1012	1320	1571	86600	665	1069	1393	1658
70800	556	900	1175	1397	76100	592	957	1248	1486	81400	629	1013	1321	1573	86700	665	1070	1394	1659
70900	556	901	1176	1399	76200	593	958	1249	1488	81500	629	1014	1323	1575	86800	666	1071	1396	1661
71000	557	902	1178	1400	76300	594	959	1251	1489	81600	630	1016	1324	1576	86900	667	1072	1397	1662
71100	558	903	1179	1402	76400	594	960	1252	1491	81700	631	1017	1325	1578	87000	667	1073	1398	1664
71200	558	904	1181	1404	76500	595	961	1254	1493	81800	631	1018	1327	1579	87100	668	1074	1400	1666
71300	559	905	1182	1405	76600	596	962	1255	1494	81900	632	1019	1328	1581	87200	669	1076	1401	1667
71400	560	906	1183	1407	76700	596	963	1256	1496	82000	633	1020	1329	1583	87300	669	1077	1402	1669
71500	560	907	1185	1409	76800	597	964	1258	1498	82100	634	1021	1331	1584	87400	670	1078	1404	1671
71600	561	908	1186	1410	76900	598	965	1259	1499	82200	634	1022	1332	1586	87500	671	1079	1405	1672
71700	562	909	1187	1412	77000	598	966	1261	1501	82300	635	1023	1334	1588	87600	671	1080	1407	1674
71800	563	911	1189	1414	77100	599	967	1262	1503	82400	636	1024	1335	1589	87700	672	1081	1408	1676
71900	563	912	1190	1415	77200	600	968	1263	1504	82500	636	1025	1336	1591	87800	673	1082	1409	1677
72000	564	913	1192	1417	77300	600	969	1265	1506	82600	637	1026	1338	1592	87900	673	1083	1411	1679
72100	565	914	1193	1419	77400	601	971	1266	1508	82700	638	1027	1339	1594	88000	674	1084	1412	1680
72200	565	915	1194	1420	77500	602	972	1267	1509	82800	638	1028	1340	1596	88100	675	1085	1413	1682
72300	566	916	1196	1422	77600	603	973	1269	1511	82900	639	1029	1342	1597	88200	676	1086	1415	1684
72400	567	917	1197	1424	77700	603	974	1270	1513	83000	640	1031	1343	1599	88300	676	1087	1416	1685
72500	567	918	1199	1425	77800	604	975	1272	1514	83100	640	1032	1345	1601	88400	677	1088	1418	1687
72600	568	919	1200	1427	77900	605	976	1273	1516	83200	641	1033	1346	1602	88500	678	1089	1419	1689
72700	569	920	1201	1429	78000	605	977	1274	1518	83300	642	1034	1347	1604	88600	678	1091	1420	1690
72800	569	921	1203	1431	78100	606	978	1276	1519	83400	642	1035	1349	1605	88700	679	1092	1422	1692
72900	570	922	1204	1432	78200	607	979	1277	1521	83500	643	1036	1350	1607	88800	680	1093	1423	1693
73000	571	923	1205	1434	78300	607	980	1278	1522	83600	644	1037	1351	1609	88900	680	1094	1424	1695
73100	572	924	1207	1436	78400	608	981	1280	1524	83700	645	1038	1353	1610	89000	681	1095	1426	1697
73200	572	926	1208	1437	78500	609	982	1281	1526	83800	645	1039	1354	1612	89100	682	1096	1427	1698
73300	573	927	1210	1439	78600	609	983	1283	1527	83900	646	1040	1356	1614	89200	682	1097	1429	1700
73400	574	928	1211	1441	78700	610	984	1284	1529	84000	647	1041	1357	1615	89300	683	1098	1430	1702
73500	574	929	1212	1442	78800	611	986	1285	1531	84100	647	1042	1358	1617	89400	684	1099	1431	1703
73600	575	930	1214	1444	78900	611	987	1287	1532	84200	648	1043	1360	1619	89500	684	1100	1433	1705
73700	576	931	1215	1446	79000	612	988	1288	1534	84300	649	1044	1361	1620	89600	685	1101	1434	1706
73800	576	932	1216	1447	79100	613	989	1289	1535	84400	649	1046	1362	1622	89700	686	1102	1435	1708
73900	577	933	1218	1449	79200	614	990	1291	1537	84500	650	1047	1364	1623	89800	687	1103	1437	1710
74000	578	934	1219	1451	79300	614	991	1292	1539	84600	651	1048	1365	1625	89900	687	1104	1438	1711
74100	578	935	1221	1452	79400	615	992	1294	1540	84700	651	1049	1367	1627	90000	688	1106	1440	1713
74200	579	936	1222	1454	79500	616	993	1295	1542	84800	652	1050	1368	1628	90100	689	1107	1441	1715
74300	580	937	1223	1456	79600	616	994	1296	1544	84900	653	1051	1369	1630	90200	689	1108	1442	1716
74400	580	938	1225	1457	79700	617	995	1298	1545	85000	653	1052	1371	1632	90300	690	1109	1444	1718
74500	581	939	1226	1459	79800	618	996	1299	1547	85100	654	1053	1372	1633	90400	691	1110	1445	1719
74600	582	941	1227	1461	79900	618	997	1300	1549	85200	655	1054	1373	1635	90500	691	1111	1447	1721
74700	583	942	1229	1462	80000	619	998	1302	1550	85300	656	1055	1375	1636	90600	692	1112	1448	1723
74800	583	943	1230	1464	80100	620	999	1303	1552	85400	656	1056	1376	1638	90700	693	1113	1449	1724
74900	584	944	1232	1466	80200	620	1001	1305	1553	85500	657	1057	1378	1640	90800	693	1114	1451	1726
75000	585	945	1233	1467	80300	621	1002	1306	1555	85600	658	1058	1379	1641	90900	694	1115	1452	1728
75100	585	946	1234	1469	80400	622	1003	1307	1557	85700	658	1059	1380	1643	91000	695	1116	1453	1729
75200	586	947	1236	1471	80500	622	1004	1309	1558	85800	659	1061	1382	1645	91100	696	1117	1455	1731
75300	587	948	1237	1472	80600	623	1005	1310	1560	85900	660	1062	1383	1646	91200	696	1118	1456	1733
75400	587	949	1238	1474	80700	624	1006	1311	1562	86000	660	1063	1385	1648	91300	697	1119	1458	1734
75500	588	950	1240	1476	80800	625	1007	1313	1563	86100	661	1064	1386	1649	91400	698	1121	1459	1736

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Païement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	698	1122	1460	1737	96800	735	1178	1533	1824	102100	771	1235	1606	1910	107400	808	1292	1679	1996
91600	699	1123	1462	1739	96900	735	1179	1535	1825	102200	772	1236	1608	1912	107500	808	1293	1681	1998
91700	700	1124	1463	1741	97000	736	1181	1536	1827	102300	773	1237	1609	1913	107600	809	1294	1682	2000
91800	700	1125	1464	1742	97100	737	1182	1537	1829	102400	773	1238	1610	1915	107700	810	1295	1683	2001
91900	701	1126	1466	1744	97200	738	1183	1539	1830	102500	774	1239	1612	1917	107800	811	1296	1685	2003
92000	702	1127	1467	1746	97300	738	1184	1540	1832	102600	775	1241	1613	1918	107900	811	1297	1686	2004
92100	702	1128	1469	1747	97400	739	1185	1542	1833	102700	775	1242	1615	1920	108000	812	1298	1688	2006
92200	703	1129	1470	1749	97500	740	1186	1543	1835	102800	776	1243	1616	1921	108100	813	1300	1689	2008
92300	704	1130	1471	1750	97600	740	1187	1544	1837	102900	777	1244	1617	1923	108200	813	1301	1690	2009
92400	704	1131	1473	1752	97700	741	1188	1546	1838	103000	777	1245	1619	1925	108300	814	1302	1692	2011
92500	705	1132	1474	1754	97800	742	1189	1547	1840	103100	778	1246	1620	1926	108400	815	1303	1693	2013
92600	706	1133	1475	1755	97900	742	1190	1548	1842	103200	779	1247	1621	1928	108500	815	1304	1695	2014
92700	707	1134	1477	1757	98000	743	1191	1550	1843	103300	780	1248	1623	1930	108600	816	1305	1696	2016
92800	707	1136	1478	1759	98100	744	1192	1551	1845	103400	780	1249	1624	1931	108700	817	1306	1697	2017
92900	708	1137	1480	1760	98200	744	1193	1553	1846	103500	781	1250	1626	1933	108800	817	1307	1699	2019
93000	709	1138	1481	1762	98300	745	1194	1554	1848	103600	782	1251	1627	1934	108900	818	1308	1700	2021
93100	709	1139	1482	1763	98400	746	1196	1555	1850	103700	782	1252	1628	1936	109000	819	1309	1701	2022
93200	710	1140	1484	1765	98500	746	1197	1557	1851	103800	783	1253	1630	1938	109100	820	1310	1703	2024
93300	711	1141	1485	1767	98600	747	1198	1558	1853	103900	784	1254	1631	1939	109200	820	1311	1704	2026
93400	711	1142	1486	1768	98700	748	1199	1559	1855	104000	784	1256	1633	1941	109300	821	1312	1706	2027
93500	712	1143	1488	1770	98800	749	1200	1561	1856	104100	785	1257	1634	1943	109400	822	1313	1707	2029
93600	713	1144	1489	1772	98900	749	1201	1562	1858	104200	786	1258	1635	1944	109500	822	1315	1708	2030
93700	713	1145	1491	1773	99000	750	1202	1564	1860	104300	786	1259	1637	1946	109600	823	1316	1710	2032
93800	714	1146	1492	1775	99100	751	1203	1565	1861	104400	787	1260	1638	1947	109700	824	1317	1711	2034
93900	715	1147	1493	1776	99200	751	1204	1566	1863	104500	788	1261	1639	1949	109800	824	1318	1712	2035
94000	715	1148	1495	1778	99300	752	1205	1568	1864	104600	789	1262	1641	1951	109900	825	1319	1714	2037
94100	716	1149	1496	1780	99400	753	1206	1569	1866	104700	789	1263	1642	1952	110000	826	1320	1715	2039
94200	717	1151	1497	1781	99500	753	1207	1571	1868	104800	790	1264	1644	1954	110100	826	1321	1717	2040
94300	718	1152	1499	1783	99600	754	1208	1572	1869	104900	791	1265	1645	1956	110200	827	1322	1718	2042
94400	718	1153	1500	1785	99700	755	1209	1573	1871	105000	791	1266	1646	1957	110300	828	1323	1719	2044
94500	719	1154	1502	1786	99800	755	1211	1575	1873	105100	792	1267	1648	1959	110400	828	1324	1721	2045
94600	720	1155	1503	1788	99900	756	1212	1576	1874	105200	793	1268	1649	1960	110500	829	1325	1722	2047
94700	720	1156	1504	1789	100000	757	1213	1577	1876	105300	793	1269	1650	1962	110600	830	1326	1723	2048
94800	721	1157	1506	1791	100100	758	1214	1579	1877	105400	794	1271	1652	1964	110700	831	1327	1725	2050
94900	722	1158	1507	1793	100200	758	1215	1580	1879	105500	795	1272	1653	1965	110800	831	1328	1726	2052
95000	722	1159	1509	1794	100300	759	1216	1582	1881	105600	795	1273	1655	1967	110900	832	1330	1728	2053
95100	723	1160	1510	1796	100400	760	1217	1583	1882	105700	796	1274	1656	1969	111000	833	1331	1729	2055
95200	724	1161	1511	1798	100500	760	1218	1584	1884	105800	797	1275	1657	1970	111100	833	1332	1730	2057
95300	724	1162	1513	1799	100600	761	1219	1586	1886	105900	797	1276	1659	1972	111200	834	1333	1732	2058
95400	725	1163	1514	1801	100700	762	1220	1587	1887	106000	798	1277	1660	1973	111300	835	1334	1733	2060
95500	726	1164	1515	1803	100800	762	1221	1588	1889	106100	799	1278	1661	1975	111400	835	1335	1734	2061
95600	727	1166	1517	1804	100900	763	1222	1590	1890	106200	800	1279	1663	1977	111500	836	1336	1736	2063
95700	727	1167	1518	1806	101000	764	1223	1591	1892	106300	800	1280	1664	1978	111600	837	1337	1737	2065
95800	728	1168	1520	1807	101100	764	1224	1593	1894	106400	801	1281	1666	1980	111700	837	1338	1739	2066
95900	729	1169	1521	1809	101200	765	1226	1594	1895	106500	802	1282	1667	1982	111800	838	1339	1740	2068
96000	729	1170	1522	1811	101300	766	1227	1595	1897	106600	802	1283	1668	1983	111900	839	1340	1741	2070
96100	730	1171	1524	1812	101400	766	1228	1597	1899	106700	803	1284	1670	1985	112000	839	1341	1743	2071
96200	731	1172	1525	1814	101500	767	1229	1598	1900	106800	804	1286	1671	1987	112100	840	1342	1744	2073
96300	731	1173	1526	1816	101600	768	1230	1599	1902	106900	804	1287	1672	1988	112200	841	1343	1745	2074
96400	732	1174	1528	1817	101700	769	1231	1601	1903	107000	805	1288	1674	1990	112300	842	1345	1747	2076
96500	733	1175	1529	1819	101800	769	1232	1602	1905	107100	806	1289	1675	1991	112400	842	1346	1748	2078
96600	733	1176	1531	1820	101900	770	1233	1604	1907	107200	806	1290	1677	1993	112500	843	1347	1750	2079
96700	734	1177	1532	1822	102000	771	1234	1605	1908	107300	807	1291	1678	1995	112600	844	1348	1751	2081

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	844	1349	1752	2083	118000	881	1406	1825	2169	123300	917	1462	1898	2255	128600	954	1519	1971	2341
112800	845	1350	1754	2084	118100	882	1407	1827	2171	123400	918	1463	1900	2257	128700	955	1520	1973	2343
112900	846	1351	1755	2086	118200	882	1408	1828	2172	123500	919	1465	1901	2258	128800	955	1521	1974	2344
113000	846	1352	1757	2087	118300	883	1409	1830	2174	123600	919	1466	1903	2260	128900	956	1522	1976	2346
113100	847	1353	1758	2089	118400	884	1410	1831	2175	123700	920	1467	1904	2262	129000	957	1523	1977	2348
113200	848	1354	1759	2091	118500	884	1411	1832	2177	123800	921	1468	1905	2263	129100	957	1525	1978	2350
113300	848	1355	1761	2092	118600	885	1412	1834	2179	123900	921	1469	1907	2265	129200	958	1526	1980	2351
113400	849	1356	1762	2094	118700	886	1413	1835	2180	124000	922	1470	1908	2267	129300	959	1527	1981	2353
113500	850	1357	1763	2096	118800	886	1414	1836	2182	124100	923	1471	1909	2268	129400	959	1528	1982	2355
113600	851	1358	1765	2097	118900	887	1415	1838	2184	124200	924	1472	1911	2270	129500	960	1529	1984	2356
113700	851	1360	1766	2099	119000	888	1416	1839	2185	124300	924	1473	1912	2271	129600	961	1530	1985	2358
113800	852	1361	1768	2100	119100	888	1417	1841	2187	124400	925	1474	1914	2273	129700	961	1531	1987	2359
113900	853	1362	1769	2102	119200	889	1418	1842	2188	124500	926	1475	1915	2275	129800	962	1532	1988	2361
114000	853	1363	1770	2104	119300	890	1420	1843	2190	124600	926	1476	1916	2276	129900	963	1533	1989	2363
114100	854	1364	1772	2105	119400	890	1421	1845	2192	124700	927	1477	1918	2278	130000	963	1534	1991	2364
114200	855	1365	1773	2107	119500	891	1422	1846	2193	124800	928	1478	1919	2280	130100	964	1535	1992	2366
114300	855	1366	1774	2109	119600	892	1423	1847	2195	124900	928	1480	1920	2281	130200	965	1536	1993	2368
114400	856	1367	1776	2110	119700	893	1424	1849	2197	125000	929	1481	1922	2283	130300	966	1537	1995	2369
114500	857	1368	1777	2112	119800	893	1425	1850	2198	125100	930	1482	1923	2284	130400	966	1538	1996	2371
114600	857	1369	1779	2114	119900	894	1426	1852	2200	125200	930	1483	1925	2286	130500	967	1540	1998	2372
114700	858	1370	1780	2115	120000	895	1427	1853	2201	125300	931	1484	1926	2288	130600	968	1541	1999	2374
114800	859	1371	1781	2117	120100	895	1428	1854	2203	125400	932	1485	1927	2289	130700	968	1542	2000	2376
114900	859	1372	1783	2118	120200	896	1429	1856	2205	125500	932	1486	1929	2291	130800	969	1543	2002	2377
115000	860	1373	1784	2120	120300	897	1430	1857	2206	125600	933	1487	1930	2293	130900	970	1544	2003	2379
115100	861	1375	1785	2122	120400	897	1431	1858	2208	125700	934	1488	1931	2294	131000	970	1545	2005	2381
115200	862	1376	1787	2123	120500	898	1432	1860	2210	125800	935	1489	1933	2296	131100	971	1546	2006	2382
115300	862	1377	1788	2125	120600	899	1433	1861	2211	125900	935	1490	1934	2298	131200	972	1547	2007	2384
115400	863	1378	1790	2127	120700	899	1435	1863	2213	126000	936	1491	1936	2299	131300	972	1548	2009	2385
115500	864	1379	1791	2128	120800	900	1436	1864	2214	126100	937	1492	1937	2301	131400	973	1549	2010	2387
115600	864	1380	1792	2130	120900	901	1437	1865	2216	126200	937	1493	1938	2302	131500	974	1550	2011	2389
115700	865	1381	1794	2131	121000	901	1438	1867	2218	126300	938	1495	1940	2304	131600	975	1551	2013	2390
115800	866	1382	1795	2133	121100	902	1439	1868	2219	126400	939	1496	1941	2306	131700	975	1552	2014	2392
115900	866	1383	1796	2135	121200	903	1440	1869	2221	126500	939	1497	1943	2307	131800	976	1553	2016	2394
116000	867	1384	1798	2136	121300	904	1441	1871	2223	126600	940	1498	1944	2309	131900	977	1555	2017	2395
116100	868	1385	1799	2138	121400	904	1442	1872	2224	126700	941	1499	1945	2311	132000	977	1556	2018	2397
116200	868	1386	1801	2140	121500	905	1443	1874	2226	126800	941	1500	1947	2312	132100	978	1557	2020	2398
116300	869	1387	1802	2141	121600	906	1444	1875	2228	126900	942	1501	1948	2314	132200	979	1558	2021	2400
116400	870	1388	1803	2143	121700	906	1445	1876	2229	127000	943	1502	1949	2315	132300	979	1559	2022	2402
116500	870	1390	1805	2144	121800	907	1446	1878	2231	127100	944	1503	1951	2317	132400	980	1560	2024	2403
116600	871	1391	1806	2146	121900	908	1447	1879	2232	127200	944	1504	1952	2319	132500	981	1561	2025	2405
116700	872	1392	1807	2148	122000	908	1448	1881	2234	127300	945	1505	1954	2320	132600	981	1562	2027	2407
116800	873	1393	1809	2149	122100	909	1450	1882	2236	127400	946	1506	1955	2322	132700	982	1563	2028	2408
116900	873	1394	1810	2151	122200	910	1451	1883	2237	127500	946	1507	1956	2324	132800	983	1564	2029	2410
117000	874	1395	1812	2153	122300	910	1452	1885	2239	127600	947	1508	1958	2325	132900	983	1565	2031	2411
117100	875	1396	1813	2154	122400	911	1453	1886	2241	127700	948	1510	1959	2327	133000	984	1566	2032	2413
117200	875	1397	1814	2156	122500	912	1454	1887	2242	127800	948	1511	1960	2328	133100	985	1567	2033	2415
117300	876	1398	1816	2157	122600	913	1455	1889	2244	127900	949	1512	1962	2330	133200	986	1568	2035	2416
117400	877	1399	1817	2159	122700	913	1456	1890	2245	128000	950	1513	1963	2332	133300	986	1570	2036	2418
117500	877	1400	1819	2161	122800	914	1457	1892	2247	128100	950	1514	1965	2333	133400	987	1571	2038	2420
117600	878	1401	1820	2162	122900	915	1458	1893	2249	128200	951	1515	1966	2335	133500	988	1572	2039	2421
117700	879	1402	1821	2164	123000	915	1459	1894	2250	128300	952	1516	1967	2337	133600	988	1573	2040	2423
117800	879	1403	1823	2166	123100	916	1460	1896	2252	128400	952	1517	1969	2338	133700	989	1574	2042	2425
117900	880	1405	1824	2167	123200	917	1461	1897	2254	128500	953	1518	1970	2340	133800	990	1575	2043	2426

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	990	1576	2044	2428	138000	1019	1620	2101	2495	142100	1047	1664	2157	2561	146200	1075	1708	2214	2628
134000	991	1577	2046	2429	138100	1019	1621	2102	2496	142200	1048	1665	2159	2563	146300	1076	1709	2215	2630
134100	992	1578	2047	2431	138200	1020	1622	2104	2498	142300	1048	1666	2160	2565	146400	1076	1710	2217	2631
134200	992	1579	2049	2433	138300	1021	1623	2105	2499	142400	1049	1667	2162	2566	146500	1077	1711	2218	2633
134300	993	1580	2050	2434	138400	1021	1624	2106	2501	142500	1050	1668	2163	2568	146600	1078	1712	2219	2635
134400	994	1581	2051	2436	138500	1022	1625	2108	2503	142600	1050	1669	2164	2569	146700	1079	1713	2221	2636
134500	994	1582	2053	2438	138600	1023	1626	2109	2504	142700	1051	1670	2166	2571	146800	1079	1714	2222	2638
134600	995	1583	2054	2439	138700	1023	1627	2111	2506	142800	1052	1671	2167	2573	146900	1080	1715	2224	2639
134700	996	1585	2055	2441	138800	1024	1628	2112	2508	142900	1052	1672	2168	2574	147000	1081	1716	2225	2641
134800	997	1586	2057	2442	138900	1025	1630	2113	2509	143000	1053	1673	2170	2576	147100	1081	1717	2226	2643
134900	997	1587	2058	2444	139000	1025	1631	2115	2511	143100	1054	1675	2171	2578	147200	1082	1718	2228	2644
135000	998	1588	2060	2446	139100	1026	1632	2116	2512	143200	1054	1676	2173	2579	147300	1083	1720	2229	2646
135100	999	1589	2061	2447	139200	1027	1633	2117	2514	143300	1055	1677	2174	2581	147400	1083	1721	2230	2648
135200	999	1590	2062	2449	139300	1028	1634	2119	2516	143400	1056	1678	2175	2582	147500	1084	1722	2232	2649
135300	1000	1591	2064	2451	139400	1028	1635	2120	2517	143500	1056	1679	2177	2584	147600	1085	1723	2233	2651
135400	1001	1592	2065	2452	139500	1029	1636	2122	2519	143600	1057	1680	2178	2586	147700	1085	1724	2235	2652
135500	1001	1593	2067	2454	139600	1030	1637	2123	2521	143700	1058	1681	2179	2587	147800	1086	1725	2236	2654
135600	1002	1594	2068	2455	139700	1030	1638	2124	2522	143800	1059	1682	2181	2589	147900	1087	1726	2237	2656
135700	1003	1595	2069	2457	139800	1031	1639	2126	2524	143900	1059	1683	2182	2591	148000	1087	1727	2239	2657
135800	1003	1596	2071	2459	139900	1032	1640	2127	2525	144000	1060	1684	2184	2592	148100	1088	1728	2240	2659
135900	1004	1597	2072	2460	140000	1032	1641	2129	2527	144100	1061	1685	2185	2594	148200	1089	1729	2241	2661
136000	1005	1598	2073	2462	140100	1033	1642	2130	2529	144200	1061	1686	2186	2595	148300	1090	1730	2243	2662
136100	1006	1600	2075	2464	140200	1034	1643	2131	2530	144300	1062	1687	2188	2597	148400	1090	1731	2244	2664
136200	1006	1601	2076	2465	140300	1034	1645	2133	2532	144400	1063	1688	2189	2599	148500	1091	1732	2246	2666
136300	1007	1602	2078	2467	140400	1035	1646	2134	2534	144500	1063	1690	2191	2600	148600	1092	1734	2247	2667
136400	1008	1603	2079	2468	140500	1036	1647	2135	2535	144600	1064	1691	2192	2602	148700	1092	1735	2248	2669
136500	1008	1604	2080	2470	140600	1037	1648	2137	2537	144700	1065	1692	2193	2604	148800	1093	1736	2250	2670
136600	1009	1605	2082	2472	140700	1037	1649	2138	2539	144800	1065	1693	2195	2605	148900	1094	1737	2251	2672
136700	1010	1606	2083	2473	140800	1038	1650	2140	2540	144900	1066	1694	2196	2607	149000	1094	1738	2253	2674
136800	1010	1607	2084	2475	140900	1039	1651	2141	2542	145000	1067	1695	2197	2609	149100	1095	1739	2254	2675
136900	1011	1608	2086	2477	141000	1039	1652	2142	2543	145100	1068	1696	2199	2610	149200	1096	1740	2255	2677
137000	1012	1609	2087	2478	141100	1040	1653	2144	2545	145200	1068	1697	2200	2612	149300	1096	1741	2257	2679
137100	1012	1610	2089	2480	141200	1041	1654	2145	2547	145300	1069	1698	2202	2613	149400	1097	1742	2258	2680
137200	1013	1611	2090	2482	141300	1041	1655	2146	2548	145400	1070	1699	2203	2615	149500	1098	1743	2259	2682
137300	1014	1612	2091	2483	141400	1042	1656	2148	2550	145500	1070	1700	2204	2617	149600	1099	1744	2261	2683
137400	1014	1613	2093	2485	141500	1043	1657	2149	2552	145600	1071	1701	2206	2618	149700	1099	1745	2262	2685
137500	1015	1615	2094	2486	141600	1043	1658	2151	2553	145700	1072	1702	2207	2620	149800	1100	1746	2264	2687
137600	1016	1616	2095	2488	141700	1044	1660	2152	2555	145800	1072	1703	2208	2622	149900	1101	1747	2265	2688
137700	1017	1617	2097	2490	141800	1045	1661	2153	2556	145900	1073	1705	2210	2623	150000	1101	1749	2266	2690
137800	1017	1618	2098	2491	141900	1045	1662	2155	2558	146000	1074	1706	2211	2625					
137900	1018	1619	2100	2493	142000	1046	1663	2156	2560	146100	1074	1707	2213	2626					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1101 plus 0.69% of income over \$150,000	1749 plus 1.07% of income over \$150,000	2266 plus 1.38% of income over \$150,000	2690 plus 1.63% of income over \$150,000
Pour revenu dépassant 150 000\$	1101 plus 0,69% du revenu dépassant 150 000\$	1749 plus 1,07% du revenu dépassant 150 000\$	2266 plus 1,38% du revenu dépassant 150 000\$	2690 plus 1,63% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	99	157	179	201	17300	144	257	347	394	22600	198	337	449	542
6800	0	0	0	0	12100	99	160	183	205	17400	144	258	349	398	22700	199	339	451	544
6900	2	3	3	4	12200	99	163	186	209	17500	145	259	351	401	22800	200	340	453	546
7000	5	6	7	8	12300	99	166	189	212	17600	146	261	353	405	22900	201	342	455	549
7100	7	9	10	12	12400	99	169	192	216	17700	147	262	355	409	23000	202	343	457	551
7200	10	12	14	16	12500	99	172	196	220	17800	148	264	357	412	23100	203	345	459	553
7300	12	15	17	20	12600	100	175	199	223	17900	149	265	358	416	23200	204	346	461	556
7400	15	18	21	23	12700	101	177	202	227	18000	150	267	360	420	23300	205	348	463	558
7500	18	21	24	27	12800	102	180	206	231	18100	151	268	362	423	23400	206	350	465	560
7600	20	24	28	31	12900	103	183	209	235	18200	152	270	364	427	23500	207	351	467	562
7700	23	27	31	35	13000	104	186	212	238	18300	153	271	366	431	23600	208	353	469	565
7800	26	30	34	39	13100	105	189	215	242	18400	154	273	368	434	23700	209	354	470	567
7900	28	33	38	43	13200	106	192	219	246	18500	155	274	370	438	23800	210	356	472	569
8000	31	36	41	47	13300	107	195	222	249	18600	156	276	372	442	23900	211	357	474	572
8100	33	39	45	51	13400	108	198	225	253	18700	157	277	374	446	24000	212	359	476	574
8200	36	42	48	54	13500	109	200	229	257	18800	158	279	376	449	24100	213	361	478	576
8300	39	45	52	58	13600	110	203	232	261	18900	159	280	378	453	24200	214	362	480	578
8400	41	48	55	62	13700	111	205	235	264	19000	161	282	380	457	24300	214	364	482	581
8500	44	51	59	66	13800	112	207	239	268	19100	162	283	382	460	24400	215	365	484	583
8600	47	54	62	70	13900	113	208	242	272	19200	163	285	384	464	24500	216	367	486	585
8700	49	57	66	74	14000	114	210	245	275	19300	164	286	386	467	24600	217	368	488	587
8800	52	60	69	78	14100	115	211	248	279	19400	165	288	387	469	24700	218	370	490	590
8900	54	63	72	82	14200	116	213	252	283	19500	166	290	389	471	24800	219	371	492	592
9000	57	66	76	85	14300	117	214	255	287	19600	167	291	391	473	24900	220	373	494	594
9100	60	70	79	89	14400	118	216	258	290	19700	168	293	393	476	25000	221	375	496	597
9200	62	73	83	93	14500	119	217	262	294	19800	169	294	395	478	25100	222	376	498	599
9300	65	76	86	97	14600	120	219	265	298	19900	170	296	397	480	25200	223	378	500	601
9400	68	79	90	101	14700	121	220	268	301	20000	171	297	399	483	25300	224	379	502	603
9500	70	82	93	105	14800	122	222	271	305	20100	172	299	401	485	25400	225	381	504	606
9600	73	85	97	109	14900	123	223	275	309	20200	173	300	403	487	25500	226	382	506	608
9700	75	88	100	113	15000	124	225	278	313	20300	174	302	405	489	25600	227	384	508	610
9800	78	91	104	116	15100	125	226	281	316	20400	175	303	407	492	25700	228	386	510	613
9900	81	94	107	120	15200	125	227	284	320	20500	176	305	409	494	25800	229	387	512	615
10000	83	97	111	124	15300	126	229	287	323	20600	177	306	411	496	25900	230	389	514	617
10100	86	100	114	128	15400	127	230	291	327	20700	178	308	413	498	26000	231	390	516	619
10200	89	103	117	132	15500	128	232	294	330	20800	179	309	414	501	26100	232	392	518	621
10300	91	106	121	136	15600	129	233	297	334	20900	180	311	416	503	26200	233	393	520	624
10400	94	109	124	140	15700	130	234	300	337	21000	181	312	418	505	26300	234	394	521	626
10500	96	112	128	144	15800	131	236	303	341	21100	182	314	420	508	26400	234	396	523	628
10600	97	115	131	147	15900	131	237	306	344	21200	183	315	422	510	26500	235	397	525	630
10700	97	118	135	151	16000	132	239	309	348	21300	184	317	424	512	26600	236	399	527	632
10800	97	121	138	155	16100	133	240	312	351	21400	185	318	426	514	26700	237	400	529	634
10900	97	124	142	159	16200	134	241	316	355	21500	186	320	428	517	26800	238	402	531	636
11000	97	127	145	163	16300	135	243	319	359	21600	187	321	430	519	26900	239	403	533	638
11100	97	130	149	167	16400	136	244	322	362	21700	188	323	432	521	27000	240	405	534	640
11200	98	133	152	171	16500	137	245	325	366	21800	189	325	434	524	27100	241	406	536	643
11300	98	136	156	175	16600	138	247	328	369	21900	191	326	436	526	27200	242	408	538	645
11400	98	140	159	178	16700	138	248	331	373	22000	192	328	438	528	27300	242	409	540	647
11500	98	143	162	182	16800	139	250	334	376	22100	193	329	440	530	27400	243	411	542	649
11600	98	146	166	186	16900	140	251	337	380	22200	194	331	442	533	27500	244	412	544	651
11700	98	149	169	190	17000	141	252	341	383	22300	195	332	443	535	27600	245	413	545	654
11800	98	152	173	194	17100	142	254	343	387	22400	196	334	445	537	27700	246	415	547	656
11900	98	154	176	198	17200	143	255	345	390	22500	197	335	447	540	27800	247	416	549	658

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	248	418	551	660	33200	289	483	637	761	38500	331	547	721	862	43800	375	615	808	966
28000	249	419	553	662	33300	290	484	638	762	38600	332	549	722	864	43900	376	617	810	968
28100	250	421	555	664	33400	291	485	640	764	38700	333	550	724	866	44000	376	618	811	970
28200	251	422	557	667	33500	292	486	642	766	38800	333	551	725	868	44100	377	619	813	972
28300	251	424	558	669	33600	292	487	643	768	38900	334	552	727	870	44200	378	621	815	974
28400	252	425	560	671	33700	293	489	645	770	39000	335	554	729	872	44300	379	622	816	976
28500	253	427	562	673	33800	294	490	646	772	39100	336	555	730	874	44400	380	623	818	978
28600	254	428	564	675	33900	295	491	648	774	39200	337	556	732	876	44500	381	625	820	979
28700	255	429	566	677	34000	295	492	650	776	39300	337	557	734	877	44600	381	626	821	981
28800	256	431	568	680	34100	296	493	651	777	39400	338	559	735	879	44700	382	627	823	983
28900	257	432	569	682	34200	297	495	653	779	39500	339	560	737	881	44800	383	628	825	985
29000	258	433	571	684	34300	298	496	654	781	39600	340	561	738	883	44900	384	630	826	987
29100	259	435	573	686	34400	299	497	656	783	39700	341	562	740	885	45000	385	631	828	989
29200	260	436	575	688	34500	299	498	657	785	39800	341	564	742	887	45100	386	632	830	991
29300	260	438	577	690	34600	300	499	659	787	39900	342	565	743	889	45200	386	634	831	993
29400	261	439	579	693	34700	301	501	660	789	40000	343	566	745	891	45300	387	635	833	995
29500	262	440	581	695	34800	302	502	662	791	40100	344	568	746	893	45400	388	636	835	997
29600	263	442	582	697	34900	302	503	663	792	40200	345	569	748	895	45500	389	638	836	999
29700	264	443	584	699	35000	303	504	665	794	40300	346	570	750	897	45600	390	639	838	1001
29800	264	444	585	700	35100	304	505	667	796	40400	346	571	751	899	45700	391	640	840	1003
29900	265	445	587	702	35200	305	507	668	798	40500	347	573	753	901	45800	391	641	841	1005
30000	266	446	588	704	35300	305	508	670	800	40600	348	574	755	903	45900	392	643	843	1007
30100	267	447	590	705	35400	306	509	671	802	40700	349	575	756	905	46000	393	644	845	1009
30200	267	448	591	707	35500	307	510	673	804	40800	350	577	758	907	46100	394	645	846	1011
30300	268	449	593	709	35600	308	511	674	806	40900	351	578	760	909	46200	395	647	848	1013
30400	269	451	594	711	35700	309	513	676	807	41000	351	579	761	911	46300	396	648	850	1015
30500	269	452	596	712	35800	309	514	677	809	41100	352	581	763	913	46400	396	649	851	1017
30600	270	453	597	714	35900	310	515	679	811	41200	353	582	765	915	46500	397	650	853	1019
30700	271	454	598	716	36000	311	516	681	813	41300	354	583	766	917	46600	398	652	855	1021
30800	272	455	600	717	36100	312	517	682	815	41400	355	584	768	918	46700	399	653	856	1023
30900	272	456	601	719	36200	313	519	684	817	41500	356	586	770	920	46800	400	654	858	1025
31000	273	457	603	721	36300	313	520	685	819	41600	356	587	771	922	46900	401	656	860	1027
31100	274	458	604	723	36400	314	521	687	821	41700	357	588	773	924	47000	401	657	861	1029
31200	274	459	606	724	36500	315	522	689	823	41800	358	590	775	926	47100	402	658	863	1031
31300	275	460	607	726	36600	316	524	690	825	41900	359	591	776	928	47200	403	660	865	1033
31400	276	462	609	728	36700	317	525	692	827	42000	360	592	778	930	47300	404	661	866	1035
31500	276	463	610	729	36800	317	526	693	829	42100	361	593	780	932	47400	405	662	868	1037
31600	277	464	612	731	36900	318	527	695	831	42200	361	595	781	934	47500	406	663	870	1039
31700	278	465	613	733	37000	319	529	697	833	42300	362	596	783	936	47600	406	665	871	1041
31800	279	466	615	735	37100	320	530	698	835	42400	363	597	785	938	47700	407	666	873	1042
31900	279	467	616	736	37200	321	531	700	837	42500	364	599	786	940	47800	408	667	875	1044
32000	280	468	618	738	37300	321	532	701	838	42600	365	600	788	942	47900	409	669	876	1046
32100	281	469	619	740	37400	322	534	703	840	42700	366	601	790	944	48000	410	670	878	1048
32200	282	471	621	742	37500	323	535	705	842	42800	366	603	791	946	48100	411	671	880	1050
32300	282	472	622	744	37600	324	536	706	844	42900	367	604	793	948	48200	411	672	881	1052
32400	283	473	624	745	37700	325	537	708	846	43000	368	605	795	950	48300	412	674	883	1054
32500	284	474	626	747	37800	325	539	709	848	43100	369	606	796	952	48400	413	675	885	1056
32600	285	475	627	749	37900	326	540	711	850	43200	370	608	798	954	48500	414	676	886	1058
32700	285	477	629	751	38000	327	541	713	852	43300	371	609	800	956	48600	415	678	888	1060
32800	286	478	630	753	38100	328	542	714	854	43400	371	610	801	958	48700	416	679	890	1062
32900	287	479	632	755	38200	329	544	716	856	43500	372	612	803	960	48800	416	680	891	1064
33000	288	480	634	757	38300	329	545	717	858	43600	373	613	805	962	48900	417	682	893	1066
33100	288	481	635	759	38400	330	546	719	860	43700	374	614	806	964	49000	418	683	895	1068

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	419	684	896	1070	54400	463	753	985	1174	59700	499	813	1064	1269	65000	534	867	1133	1351
49200	420	685	898	1072	54500	464	754	986	1176	59800	500	814	1065	1270	65100	535	868	1135	1353
49300	421	687	900	1074	54600	465	755	988	1178	59900	500	815	1066	1272	65200	536	869	1136	1355
49400	421	688	901	1076	54700	465	757	990	1180	60000	501	816	1067	1273	65300	536	870	1137	1356
49500	422	689	903	1078	54800	466	758	991	1182	60100	501	817	1069	1275	65400	537	871	1139	1358
49600	423	691	905	1080	54900	467	759	993	1184	60200	502	817	1070	1277	65500	538	872	1140	1359
49700	424	692	906	1082	55000	468	761	995	1186	60300	502	818	1071	1278	65600	538	873	1141	1361
49800	425	693	908	1084	55100	469	762	996	1188	60400	503	819	1073	1280	65700	539	874	1143	1362
49900	426	695	910	1086	55200	470	763	998	1190	60500	504	820	1074	1281	65800	539	875	1144	1364
50000	426	696	911	1088	55300	470	764	1000	1192	60600	504	821	1075	1283	65900	540	876	1145	1366
50100	427	697	913	1090	55400	471	766	1001	1194	60700	505	822	1076	1284	66000	541	877	1147	1367
50200	428	698	915	1092	55500	472	767	1003	1196	60800	506	823	1078	1286	66100	541	878	1148	1369
50300	429	700	916	1094	55600	473	768	1005	1198	60900	506	824	1079	1287	66200	542	879	1149	1370
50400	430	701	918	1096	55700	474	770	1006	1200	61000	507	825	1080	1289	66300	543	881	1151	1372
50500	431	702	920	1098	55800	475	771	1008	1202	61100	508	826	1082	1291	66400	543	882	1152	1374
50600	431	704	921	1100	55900	475	772	1009	1204	61200	509	827	1083	1292	66500	544	883	1153	1375
50700	432	705	923	1102	56000	476	773	1011	1205	61300	509	828	1084	1294	66600	545	884	1155	1377
50800	433	706	925	1103	56100	477	774	1012	1207	61400	510	829	1085	1295	66700	545	885	1156	1378
50900	434	707	926	1105	56200	477	775	1014	1209	61500	511	830	1087	1297	66800	546	886	1158	1380
51000	435	709	928	1107	56300	478	776	1015	1211	61600	511	831	1088	1298	66900	547	887	1159	1382
51100	436	710	930	1109	56400	479	777	1017	1212	61700	512	832	1089	1300	67000	547	888	1160	1383
51200	436	711	931	1111	56500	479	779	1018	1214	61800	513	833	1091	1301	67100	548	889	1162	1385
51300	437	713	933	1113	56600	480	780	1020	1216	61900	514	834	1092	1303	67200	549	890	1163	1387
51400	438	714	935	1115	56700	480	781	1021	1218	62000	514	835	1093	1305	67300	549	891	1164	1388
51500	439	715	936	1117	56800	481	782	1022	1219	62100	515	837	1094	1306	67400	550	892	1166	1390
51600	440	717	938	1119	56900	482	783	1024	1221	62200	516	838	1096	1308	67500	551	893	1167	1391
51700	441	718	940	1121	57000	482	784	1025	1223	62300	516	839	1097	1309	67600	551	894	1169	1393
51800	441	719	941	1123	57100	483	785	1027	1225	62400	517	840	1098	1311	67700	552	895	1170	1395
51900	442	720	943	1125	57200	484	786	1028	1226	62500	518	841	1100	1312	67800	553	896	1171	1396
52000	443	722	945	1127	57300	484	787	1030	1228	62600	519	842	1101	1314	67900	553	897	1173	1398
52100	444	723	946	1129	57400	485	788	1031	1230	62700	519	843	1102	1316	68000	554	899	1174	1399
52200	445	724	948	1131	57500	486	789	1033	1231	62800	520	844	1104	1317	68100	555	900	1175	1401
52300	445	726	950	1133	57600	486	791	1034	1233	62900	521	845	1105	1319	68200	556	901	1177	1403
52400	446	727	951	1135	57700	487	792	1035	1235	63000	521	846	1106	1320	68300	556	902	1178	1404
52500	447	728	953	1137	57800	487	793	1037	1237	63100	522	848	1108	1322	68400	557	903	1180	1406
52600	448	729	955	1139	57900	488	794	1038	1238	63200	523	849	1109	1323	68500	558	904	1181	1408
52700	449	731	956	1141	58000	489	795	1040	1240	63300	523	850	1111	1325	68600	558	905	1182	1409
52800	450	732	958	1143	58100	489	796	1041	1242	63400	524	851	1112	1326	68700	559	906	1184	1411
52900	450	733	960	1145	58200	490	797	1043	1244	63500	525	852	1113	1328	68800	560	907	1185	1412
53000	451	735	961	1147	58300	491	798	1044	1245	63600	525	853	1115	1329	68900	560	908	1186	1414
53100	452	736	963	1149	58400	491	799	1046	1247	63700	526	854	1116	1331	69000	561	909	1188	1416
53200	453	737	965	1151	58500	492	800	1047	1249	63800	527	855	1117	1332	69100	562	910	1189	1417
53300	454	739	966	1153	58600	493	801	1048	1251	63900	527	856	1119	1334	69200	562	911	1191	1419
53400	455	740	968	1155	58700	493	802	1050	1252	64000	528	857	1120	1335	69300	563	912	1192	1421
53500	455	741	970	1157	58800	494	804	1051	1254	64100	529	858	1121	1337	69400	564	914	1193	1422
53600	456	742	971	1159	58900	494	805	1053	1256	64200	529	859	1123	1339	69500	564	915	1195	1424
53700	457	744	973	1161	59000	495	806	1054	1258	64300	530	860	1124	1340	69600	565	916	1196	1425
53800	458	745	975	1163	59100	496	807	1056	1259	64400	531	861	1125	1342	69700	566	917	1197	1427
53900	459	746	976	1165	59200	496	808	1057	1261	64500	531	862	1127	1343	69800	567	918	1199	1429
54000	460	748	978	1166	59300	497	809	1058	1263	64600	532	863	1128	1345	69900	567	919	1200	1430
54100	460	749	980	1168	59400	497	810	1060	1264	64700	532	864	1129	1347	70000	568	920	1202	1432
54200	461	750	981	1170	59500	498	811	1061	1266	64800	533	865	1131	1348	70100	569	921	1203	1434
54300	462	752	983	1172	59600	499	812	1062	1267	64900	534	866	1132	1350	70200	569	922	1204	1435

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	570	923	1206	1437	75600	606	980	1278	1523	80900	643	1036	1351	1609	86200	673	1086	1416	1686
70400	571	924	1207	1438	75700	607	981	1280	1524	81000	643	1037	1353	1611	86300	673	1087	1417	1688
70500	571	925	1208	1440	75800	608	982	1281	1526	81100	644	1039	1354	1612	86400	674	1088	1418	1689
70600	572	926	1210	1442	75900	608	983	1283	1528	81200	645	1040	1355	1614	86500	675	1089	1420	1691
70700	573	927	1211	1443	76000	609	984	1284	1529	81300	645	1040	1357	1615	86600	675	1090	1421	1692
70800	573	928	1213	1445	76100	610	985	1285	1531	81400	646	1041	1358	1617	86700	676	1091	1422	1694
70900	574	930	1214	1447	76200	610	986	1287	1533	81500	646	1042	1359	1618	86800	676	1091	1423	1695
71000	575	931	1215	1448	76300	611	987	1288	1534	81600	647	1043	1360	1619	86900	677	1092	1425	1697
71100	575	932	1217	1450	76400	612	988	1289	1536	81700	647	1044	1361	1621	87000	678	1093	1426	1698
71200	576	933	1218	1451	76500	613	989	1291	1537	81800	648	1045	1362	1622	87100	678	1094	1427	1700
71300	577	934	1219	1453	76600	613	990	1292	1539	81900	648	1046	1364	1624	87200	679	1095	1429	1701
71400	578	935	1221	1455	76700	614	992	1294	1541	82000	649	1047	1365	1625	87300	680	1096	1430	1703
71500	578	936	1222	1456	76800	615	993	1295	1542	82100	649	1047	1366	1626	87400	680	1097	1431	1704
71600	579	937	1224	1458	76900	615	994	1296	1544	82200	650	1048	1367	1628	87500	681	1098	1432	1706
71700	580	938	1225	1460	77000	616	995	1298	1546	82300	650	1049	1368	1629	87600	682	1099	1434	1707
71800	580	939	1226	1461	77100	617	996	1299	1547	82400	651	1050	1369	1631	87700	682	1100	1435	1709
71900	581	940	1228	1463	77200	617	997	1300	1549	82500	651	1051	1371	1632	87800	683	1101	1436	1710
72000	582	941	1229	1464	77300	618	998	1302	1550	82600	652	1052	1372	1634	87900	684	1102	1437	1712
72100	582	942	1230	1466	77400	619	999	1303	1552	82700	652	1053	1373	1635	88000	684	1103	1439	1713
72200	583	943	1232	1468	77500	619	1000	1305	1554	82800	653	1054	1374	1636	88100	685	1104	1440	1715
72300	584	945	1233	1469	77600	620	1001	1306	1555	82900	653	1054	1375	1638	88200	685	1105	1441	1716
72400	584	946	1235	1471	77700	621	1002	1307	1557	83000	654	1055	1376	1639	88300	686	1106	1443	1718
72500	585	947	1236	1473	77800	621	1003	1309	1559	83100	654	1056	1378	1641	88400	687	1107	1444	1719
72600	586	948	1237	1474	77900	622	1004	1310	1560	83200	655	1057	1379	1642	88500	687	1108	1445	1721
72700	586	949	1239	1476	78000	623	1005	1311	1562	83300	656	1058	1380	1643	88600	688	1109	1446	1722
72800	587	950	1240	1477	78100	624	1006	1313	1563	83400	656	1059	1381	1645	88700	689	1110	1448	1724
72900	588	951	1241	1479	78200	624	1008	1314	1565	83500	657	1060	1382	1646	88800	689	1111	1449	1725
73000	589	952	1243	1481	78300	625	1009	1316	1567	83600	657	1061	1383	1648	88900	690	1112	1450	1727
73100	589	953	1244	1482	78400	626	1010	1317	1568	83700	658	1062	1385	1649	89000	691	1113	1451	1728
73200	590	954	1246	1484	78500	626	1011	1318	1570	83800	658	1062	1386	1650	89100	691	1114	1453	1730
73300	591	955	1247	1486	78600	627	1012	1320	1572	83900	659	1063	1387	1652	89200	692	1115	1454	1731
73400	591	956	1248	1487	78700	628	1013	1321	1573	84000	659	1064	1388	1653	89300	692	1116	1455	1733
73500	592	957	1250	1489	78800	628	1014	1322	1575	84100	660	1065	1389	1655	89400	693	1117	1457	1734
73600	593	958	1251	1490	78900	629	1015	1324	1576	84200	660	1066	1391	1656	89500	694	1118	1458	1736
73700	593	959	1252	1492	79000	630	1016	1325	1578	84300	661	1067	1392	1658	89600	694	1119	1459	1737
73800	594	961	1254	1494	79100	630	1017	1327	1580	84400	661	1068	1393	1659	89700	695	1120	1460	1739
73900	595	962	1255	1495	79200	631	1018	1328	1581	84500	662	1069	1394	1661	89800	696	1121	1462	1740
74000	595	963	1256	1497	79300	632	1019	1329	1583	84600	662	1070	1395	1662	89900	696	1122	1463	1742
74100	596	964	1258	1499	79400	632	1020	1331	1585	84700	663	1071	1397	1664	90000	697	1123	1464	1743
74200	597	965	1259	1500	79500	633	1021	1332	1586	84800	664	1072	1398	1665	90100	698	1124	1465	1745
74300	597	966	1261	1502	79600	634	1022	1333	1588	84900	664	1073	1399	1667	90200	698	1125	1467	1746
74400	598	967	1262	1503	79700	635	1024	1335	1589	85000	665	1074	1401	1668	90300	699	1126	1468	1748
74500	599	968	1263	1505	79800	635	1025	1336	1591	85100	666	1075	1402	1670	90400	699	1127	1469	1749
74600	600	969	1265	1507	79900	636	1026	1338	1593	85200	666	1076	1403	1671	90500	700	1128	1471	1751
74700	600	970	1266	1508	80000	637	1027	1339	1594	85300	667	1077	1404	1673	90600	701	1129	1472	1752
74800	601	971	1267	1510	80100	637	1028	1340	1596	85400	668	1078	1406	1674	90700	701	1130	1473	1754
74900	602	972	1269	1512	80200	638	1029	1342	1598	85500	668	1079	1407	1676	90800	702	1131	1474	1755
75000	602	973	1270	1513	80300	639	1030	1343	1599	85600	669	1080	1408	1677	90900	703	1132	1476	1757
75100	603	974	1272	1515	80400	639	1031	1344	1601	85700	669	1081	1409	1679	91000	703	1133	1477	1758
75200	604	975	1273	1516	80500	640	1032	1346	1602	85800	670	1082	1411	1680	91100	704	1134	1478	1760
75300	604	977	1274	1518	80600	641	1033	1347	1604	85900	671	1083	1412	1682	91200	705	1135	1480	1761
75400	605	978	1276	1520	80700	641	1034	1349	1606	86000	671	1084	1413	1683	91300	705	1136	1481	1763
75500	606	979	1277	1521	80800	642	1035	1350	1607	86100	672	1085	1415	1685	91400	706	1137	1482	1764

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	706	1138	1483	1766	96800	740	1191	1551	1846	102100	774	1243	1618	1925	107400	808	1295	1686	2005
91600	707	1139	1485	1767	96900	741	1191	1552	1847	102200	775	1244	1620	1927	107500	808	1296	1687	2007
91700	708	1140	1486	1769	97000	741	1192	1553	1849	102300	775	1245	1621	1928	107600	809	1297	1688	2008
91800	708	1141	1487	1770	97100	742	1193	1555	1850	102400	776	1246	1622	1930	107700	810	1298	1690	2010
91900	709	1142	1488	1772	97200	743	1194	1556	1852	102500	776	1247	1623	1931	107800	810	1299	1691	2011
92000	710	1143	1490	1773	97300	743	1195	1557	1853	102600	777	1248	1625	1933	107900	811	1300	1692	2013
92100	710	1144	1491	1775	97400	744	1196	1558	1855	102700	778	1249	1626	1934	108000	811	1301	1693	2014
92200	711	1145	1492	1776	97500	745	1197	1560	1856	102800	778	1250	1627	1936	108100	812	1302	1695	2016
92300	712	1146	1494	1778	97600	745	1198	1561	1858	102900	779	1251	1628	1937	108200	813	1303	1696	2017
92400	712	1147	1495	1779	97700	746	1199	1562	1859	103000	780	1252	1630	1939	108300	813	1304	1697	2019
92500	713	1148	1496	1781	97800	747	1200	1564	1861	103100	780	1253	1631	1940	108400	814	1305	1698	2020
92600	713	1149	1497	1782	97900	747	1201	1565	1862	103200	781	1254	1632	1942	108500	815	1306	1700	2022
92700	714	1150	1499	1784	98000	748	1202	1566	1864	103300	782	1255	1634	1943	108600	815	1307	1701	2023
92800	715	1151	1500	1785	98100	748	1203	1567	1865	103400	782	1256	1635	1945	108700	816	1308	1702	2025
92900	715	1152	1501	1787	98200	749	1204	1569	1867	103500	783	1257	1636	1946	108800	817	1309	1704	2026
93000	716	1153	1502	1788	98300	750	1205	1570	1868	103600	783	1258	1637	1948	108900	817	1310	1705	2028
93100	717	1154	1504	1790	98400	750	1206	1571	1870	103700	784	1259	1639	1949	109000	818	1311	1706	2029
93200	717	1155	1505	1791	98500	751	1207	1572	1871	103800	785	1260	1640	1951	109100	818	1312	1707	2031
93300	718	1156	1506	1793	98600	752	1208	1574	1873	103900	785	1261	1641	1952	109200	819	1313	1709	2032
93400	719	1157	1508	1794	98700	752	1209	1575	1874	104000	786	1262	1642	1954	109300	820	1314	1710	2034
93500	719	1158	1509	1796	98800	753	1210	1576	1876	104100	787	1263	1644	1955	109400	820	1315	1711	2035
93600	720	1159	1510	1797	98900	754	1211	1578	1877	104200	787	1264	1645	1957	109500	821	1316	1712	2037
93700	720	1160	1511	1799	99000	754	1212	1579	1879	104300	788	1265	1646	1958	109600	822	1317	1714	2038
93800	721	1161	1513	1800	99100	755	1213	1580	1880	104400	789	1266	1648	1960	109700	822	1318	1715	2040
93900	722	1162	1514	1802	99200	755	1214	1581	1882	104500	789	1267	1649	1961	109800	823	1319	1716	2041
94000	722	1163	1515	1803	99300	756	1215	1583	1883	104600	790	1268	1650	1963	109900	824	1320	1718	2043
94100	723	1164	1516	1805	99400	757	1216	1584	1885	104700	790	1269	1651	1964	110000	824	1321	1719	2044
94200	724	1165	1518	1806	99500	757	1217	1585	1886	104800	791	1270	1653	1966	110100	825	1322	1720	2046
94300	724	1166	1519	1808	99600	758	1218	1586	1888	104900	792	1271	1654	1967	110200	825	1323	1721	2047
94400	725	1167	1520	1809	99700	759	1219	1588	1889	105000	792	1272	1655	1969	110300	826	1324	1723	2049
94500	726	1168	1522	1811	99800	759	1220	1589	1891	105100	793	1273	1656	1970	110400	827	1325	1724	2050
94600	726	1169	1523	1812	99900	760	1221	1590	1892	105200	794	1274	1658	1972	110500	827	1326	1725	2052
94700	727	1170	1524	1814	100000	761	1222	1592	1894	105300	794	1275	1659	1973	110600	828	1327	1726	2053
94800	727	1171	1525	1815	100100	761	1223	1593	1895	105400	795	1276	1660	1975	110700	829	1328	1728	2055
94900	728	1172	1527	1817	100200	762	1224	1594	1897	105500	796	1277	1662	1976	110800	829	1329	1729	2056
95000	729	1173	1528	1818	100300	762	1225	1595	1898	105600	796	1278	1663	1978	110900	830	1330	1730	2058
95100	729	1174	1529	1820	100400	763	1226	1597	1900	105700	797	1279	1664	1979	111000	831	1331	1732	2059
95200	730	1175	1530	1821	100500	764	1227	1598	1901	105800	797	1280	1665	1981	111100	831	1332	1733	2061
95300	731	1176	1532	1823	100600	764	1228	1599	1903	105900	798	1281	1667	1982	111200	832	1333	1734	2062
95400	731	1177	1533	1825	100700	765	1229	1600	1904	106000	799	1282	1668	1984	111300	832	1334	1735	2064
95500	732	1178	1534	1826	100800	766	1230	1602	1906	106100	799	1283	1669	1985	111400	833	1335	1737	2065
95600	733	1179	1536	1828	100900	766	1231	1603	1907	106200	800	1284	1670	1987	111500	834	1336	1738	2067
95700	733	1180	1537	1829	101000	767	1232	1604	1909	106300	801	1285	1672	1988	111600	834	1337	1739	2068
95800	734	1181	1538	1831	101100	768	1233	1606	1910	106400	801	1286	1673	1990	111700	835	1338	1740	2070
95900	734	1182	1539	1832	101200	768	1234	1607	1912	106500	802	1287	1674	1992	111800	836	1339	1742	2071
96000	735	1183	1541	1834	101300	769	1235	1608	1913	106600	803	1288	1676	1993	111900	836	1340	1743	2073
96100	736	1184	1542	1835	101400	769	1236	1609	1915	106700	803	1289	1677	1995	112000	837	1341	1744	2074
96200	736	1185	1543	1837	101500	770	1237	1611	1916	106800	804	1290	1678	1996	112100	838	1342	1746	2076
96300	737	1186	1544	1838	101600	771	1238	1612	1918	106900	804	1291	1679	1998	112200	838	1343	1747	2077
96400	738	1187	1546	1840	101700	771	1239	1613	1919	107000	805	1292	1681	1999	112300	839	1344	1748	2079
96500	738	1188	1547	1841	101800	772	1240	1614	1921	107100	806	1292	1682	2001	112400	839	1345	1749	2080
96600	739	1189	1548	1843	101900	773	1241	1616	1922	107200	806	1293	1683	2002	112500	840	1346	1751	2082
96700	740	1190	1550	1844	102000	773	1242	1617	1924	107300	807	1294	1684	2004	112600	841	1347	1752	2083

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	841	1348	1753	2085	118000	875	1400	1821	2165	123300	909	1453	1888	2244	128600	943	1505	1956	2324
112800	842	1349	1754	2086	118100	876	1401	1822	2166	123400	909	1454	1889	2246	128700	943	1506	1957	2326
112900	843	1350	1756	2088	118200	876	1402	1823	2168	123500	910	1455	1891	2247	128800	944	1507	1958	2327
113000	843	1351	1757	2089	118300	877	1403	1824	2169	123600	911	1456	1892	2249	128900	944	1508	1959	2329
113100	844	1352	1758	2091	118400	878	1404	1826	2171	123700	911	1457	1893	2250	129000	945	1509	1961	2330
113200	845	1353	1760	2092	118500	878	1405	1827	2172	123800	912	1458	1895	2252	129100	946	1510	1962	2332
113300	845	1354	1761	2094	118600	879	1406	1828	2174	123900	913	1459	1896	2253	129200	946	1511	1963	2333
113400	846	1355	1762	2095	118700	880	1407	1830	2175	124000	913	1460	1897	2255	129300	947	1512	1965	2335
113500	846	1356	1763	2097	118800	880	1408	1831	2177	124100	914	1461	1898	2256	129400	948	1513	1966	2336
113600	847	1357	1765	2098	118900	881	1409	1832	2178	124200	915	1462	1900	2258	129500	948	1514	1967	2338
113700	848	1358	1766	2100	119000	881	1410	1833	2180	124300	915	1463	1901	2259	129600	949	1515	1968	2339
113800	848	1359	1767	2101	119100	882	1411	1835	2181	124400	916	1464	1902	2261	129700	950	1516	1970	2341
113900	849	1360	1768	2103	119200	883	1412	1836	2183	124500	916	1465	1903	2262	129800	950	1517	1971	2342
114000	850	1361	1770	2104	119300	883	1413	1837	2184	124600	917	1466	1905	2264	129900	951	1518	1972	2344
114100	850	1362	1771	2106	119400	884	1414	1838	2186	124700	918	1467	1906	2265	130000	951	1519	1973	2345
114200	851	1363	1772	2107	119500	885	1415	1840	2187	124800	918	1468	1907	2267	130100	952	1520	1975	2347
114300	852	1364	1774	2109	119600	885	1416	1841	2189	124900	919	1469	1909	2268	130200	953	1521	1976	2348
114400	852	1365	1775	2110	119700	886	1417	1842	2190	125000	920	1470	1910	2270	130300	953	1522	1977	2350
114500	853	1366	1776	2112	119800	887	1418	1844	2192	125100	920	1471	1911	2271	130400	954	1523	1979	2351
114600	853	1367	1777	2113	119900	887	1419	1845	2193	125200	921	1472	1912	2273	130500	955	1524	1980	2353
114700	854	1368	1779	2115	120000	888	1420	1846	2195	125300	922	1473	1914	2274	130600	955	1525	1981	2354
114800	855	1369	1780	2116	120100	888	1421	1847	2196	125400	922	1474	1915	2276	130700	956	1526	1982	2356
114900	855	1370	1781	2118	120200	889	1422	1849	2198	125500	923	1475	1916	2277	130800	957	1527	1984	2357
115000	856	1371	1782	2119	120300	890	1423	1850	2199	125600	923	1476	1917	2279	130900	957	1528	1985	2359
115100	857	1372	1784	2121	120400	890	1424	1851	2201	125700	924	1477	1919	2280	131000	958	1529	1986	2360
115200	857	1373	1785	2122	120500	891	1425	1853	2202	125800	925	1478	1920	2282	131100	958	1530	1987	2362
115300	858	1374	1786	2124	120600	892	1426	1854	2204	125900	925	1479	1921	2283	131200	959	1531	1989	2363
115400	859	1375	1788	2125	120700	892	1427	1855	2205	126000	926	1480	1923	2285	131300	960	1532	1990	2365
115500	859	1376	1789	2127	120800	893	1428	1856	2207	126100	927	1481	1924	2286	131400	960	1533	1991	2366
115600	860	1377	1790	2128	120900	894	1429	1858	2208	126200	927	1482	1925	2288	131500	961	1534	1993	2368
115700	860	1378	1791	2130	121000	894	1430	1859	2210	126300	928	1483	1926	2289	131600	962	1535	1994	2369
115800	861	1379	1793	2131	121100	895	1431	1860	2211	126400	929	1484	1928	2291	131700	962	1536	1995	2371
115900	862	1380	1794	2133	121200	895	1432	1861	2213	126500	929	1485	1929	2292	131800	963	1537	1996	2372
116000	862	1381	1795	2134	121300	896	1433	1863	2214	126600	930	1486	1930	2294	131900	964	1538	1998	2374
116100	863	1382	1796	2136	121400	897	1434	1864	2216	126700	930	1487	1931	2295	132000	964	1539	1999	2375
116200	864	1383	1798	2137	121500	897	1435	1865	2217	126800	931	1488	1933	2297	132100	965	1540	2000	2377
116300	864	1384	1799	2139	121600	898	1436	1867	2219	126900	932	1489	1934	2298	132200	965	1541	2001	2378
116400	865	1385	1800	2140	121700	899	1437	1868	2220	127000	932	1490	1935	2300	132300	966	1542	2003	2380
116500	866	1386	1802	2142	121800	899	1438	1869	2222	127100	933	1491	1937	2301	132400	967	1543	2004	2381
116600	866	1387	1803	2143	121900	900	1439	1870	2223	127200	934	1492	1938	2303	132500	967	1544	2005	2383
116700	867	1388	1804	2145	122000	901	1440	1872	2225	127300	934	1493	1939	2304	132600	968	1545	2007	2384
116800	867	1389	1805	2146	122100	901	1441	1873	2226	127400	935	1493	1940	2306	132700	969	1546	2008	2386
116900	868	1390	1807	2148	122200	902	1442	1874	2228	127500	936	1494	1942	2307	132800	969	1547	2009	2387
117000	869	1391	1808	2149	122300	902	1443	1875	2229	127600	936	1495	1943	2309	132900	970	1548	2010	2389
117100	869	1392	1809	2151	122400	903	1444	1877	2231	127700	937	1496	1944	2310	133000	971	1549	2012	2390
117200	870	1392	1810	2152	122500	904	1445	1878	2232	127800	937	1497	1945	2312	133100	971	1550	2013	2392
117300	871	1393	1812	2154	122600	904	1446	1879	2234	127900	938	1498	1947	2313	133200	972	1551	2014	2393
117400	871	1394	1813	2155	122700	905	1447	1881	2235	128000	939	1499	1948	2315	133300	972	1552	2015	2395
117500	872	1395	1814	2157	122800	906	1448	1882	2237	128100	939	1500	1949	2316	133400	973	1553	2017	2396
117600	873	1396	1816	2159	122900	906	1449	1883	2238	128200	940	1501	1951	2318	133500	974	1554	2018	2398
117700	873	1397	1817	2160	123000	907	1450	1884	2240	128300	941	1502	1952	2319	133600	974	1555	2019	2399
117800	874	1398	1818	2162	123100	908	1451	1886	2241	128400	941	1503	1953	2321	133700	975	1556	2021	2401
117900	874	1399	1819	2163	123200	908	1452	1887	2243	128500	942	1504	1954	2322	133800	976	1557	2022	2402

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	976	1558	2023	2404	138000	1002	1598	2075	2465	142100	1028	1639	2127	2527	146200	1055	1680	2180	2589
134000	977	1559	2024	2405	138100	1003	1599	2077	2467	142200	1029	1640	2129	2529	146300	1055	1681	2181	2590
134100	978	1560	2026	2407	138200	1004	1600	2078	2468	142300	1030	1641	2130	2530	146400	1056	1682	2182	2592
134200	978	1561	2027	2408	138300	1004	1601	2079	2470	142400	1030	1642	2131	2532	146500	1057	1683	2183	2593
134300	979	1562	2028	2410	138400	1005	1602	2080	2471	142500	1031	1643	2133	2533	146600	1057	1684	2185	2595
134400	979	1563	2029	2411	138500	1006	1603	2082	2473	142600	1032	1644	2134	2535	146700	1058	1685	2186	2596
134500	980	1564	2031	2413	138600	1006	1604	2083	2474	142700	1032	1645	2135	2536	146800	1058	1686	2187	2598
134600	981	1565	2032	2414	138700	1007	1605	2084	2476	142800	1033	1646	2136	2538	146900	1059	1687	2189	2599
134700	981	1566	2033	2416	138800	1007	1606	2085	2477	142900	1034	1647	2138	2539	147000	1060	1688	2190	2601
134800	982	1567	2035	2417	138900	1008	1607	2087	2479	143000	1034	1648	2139	2541	147100	1060	1689	2191	2602
134900	983	1568	2036	2419	139000	1009	1608	2088	2480	143100	1035	1649	2140	2542	147200	1061	1690	2192	2604
135000	983	1569	2037	2420	139100	1009	1609	2089	2482	143200	1035	1650	2141	2544	147300	1062	1691	2194	2605
135100	984	1570	2038	2422	139200	1010	1610	2091	2483	143300	1036	1651	2143	2545	147400	1062	1692	2195	2607
135200	985	1571	2040	2423	139300	1011	1611	2092	2485	143400	1037	1652	2144	2547	147500	1063	1693	2196	2608
135300	985	1572	2041	2425	139400	1011	1612	2093	2486	143500	1037	1653	2145	2548	147600	1064	1693	2197	2610
135400	986	1573	2042	2426	139500	1012	1613	2094	2488	143600	1038	1654	2147	2550	147700	1064	1694	2199	2611
135500	986	1574	2043	2428	139600	1013	1614	2096	2489	143700	1039	1655	2148	2551	147800	1065	1695	2200	2613
135600	987	1575	2045	2429	139700	1013	1615	2097	2491	143800	1039	1656	2149	2553	147900	1065	1696	2201	2614
135700	988	1576	2046	2431	139800	1014	1616	2098	2493	143900	1040	1657	2150	2554	148000	1066	1697	2203	2616
135800	988	1577	2047	2432	139900	1014	1617	2099	2494	144000	1041	1658	2152	2556	148100	1067	1698	2204	2617
135900	989	1578	2049	2434	140000	1015	1618	2101	2496	144100	1041	1659	2153	2557	148200	1067	1699	2205	2619
136000	990	1579	2050	2435	140100	1016	1619	2102	2497	144200	1042	1660	2154	2559	148300	1068	1700	2206	2620
136100	990	1580	2051	2437	140200	1016	1620	2103	2499	144300	1042	1661	2155	2560	148400	1069	1701	2208	2622
136200	991	1581	2052	2438	140300	1017	1621	2105	2500	144400	1043	1662	2157	2562	148500	1069	1702	2209	2623
136300	992	1582	2054	2440	140400	1018	1622	2106	2502	144500	1044	1663	2158	2563	148600	1070	1703	2210	2625
136400	992	1583	2055	2441	140500	1018	1623	2107	2503	144600	1044	1664	2159	2565	148700	1071	1704	2211	2626
136500	993	1584	2056	2443	140600	1019	1624	2108	2505	144700	1045	1665	2161	2566	148800	1071	1705	2213	2628
136600	993	1585	2057	2444	140700	1020	1625	2110	2506	144800	1046	1666	2162	2568	148900	1072	1706	2214	2629
136700	994	1586	2059	2446	140800	1020	1626	2111	2508	144900	1046	1667	2163	2569	149000	1072	1707	2215	2631
136800	995	1587	2060	2447	140900	1021	1627	2112	2509	145000	1047	1668	2164	2571	149100	1073	1708	2217	2632
136900	995	1588	2061	2449	141000	1021	1628	2113	2511	145100	1048	1669	2166	2572	149200	1074	1709	2218	2634
137000	996	1589	2063	2450	141100	1022	1629	2115	2512	145200	1048	1670	2167	2574	149300	1074	1710	2219	2635
137100	997	1590	2064	2452	141200	1023	1630	2116	2514	145300	1049	1671	2168	2575	149400	1075	1711	2220	2637
137200	997	1591	2065	2453	141300	1023	1631	2117	2515	145400	1049	1672	2169	2577	149500	1076	1712	2222	2638
137300	998	1592	2066	2455	141400	1024	1632	2119	2517	145500	1050	1673	2171	2578	149600	1076	1713	2223	2640
137400	999	1593	2068	2456	141500	1025	1633	2120	2518	145600	1051	1674	2172	2580	149700	1077	1714	2224	2641
137500	999	1593	2069	2458	141600	1025	1634	2121	2520	145700	1051	1675	2173	2581	149800	1078	1715	2226	2643
137600	1000	1594	2070	2459	141700	1026	1635	2122	2521	145800	1052	1676	2175	2583	149900	1078	1716	2227	2644
137700	1000	1595	2071	2461	141800	1027	1636	2124	2523	145900	1053	1677	2176	2584	150000	1079	1717	2228	2646
137800	1001	1596	2073	2462	141900	1027	1637	2125	2524	146000	1053	1678	2177	2586					
137900	1002	1597	2074	2464	142000	1028	1638	2126	2526	146100	1054	1679	2178	2587					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1079 plus 0.64% of income over \$150,000	1717 plus 0.99% of income over \$150,000	2228 plus 1.27% of income over \$150,000	2646 plus 1.50% of income over \$150,000
Pour revenu dépassant 150 000\$	1079 plus 0,64% du revenu dépassant 150 000\$	1717 plus 0,99% du revenu dépassant 150 000\$	2228 plus 1,27% du revenu dépassant 150 000\$	2646 plus 1,50% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	96	147	169	191	17300	142	256	338	382	22600	192	334	447	539
6800	0	0	0	0	12100	96	150	172	195	17400	143	257	341	385	22700	193	335	449	541
6900	0	0	0	0	12200	96	153	175	198	17500	144	259	344	389	22800	194	337	450	544
7000	0	1	2	3	12300	96	155	179	202	17600	145	260	347	393	22900	195	338	452	546
7100	3	4	6	7	12400	96	158	182	205	17700	146	261	350	396	23000	196	340	454	548
7200	5	7	9	11	12500	97	161	185	209	17800	147	263	354	400	23100	197	341	456	550
7300	8	10	12	15	12600	98	164	188	213	17900	148	264	357	403	23200	198	342	458	553
7400	10	13	16	18	12700	99	167	191	216	18000	149	266	360	407	23300	199	344	460	555
7500	13	16	19	22	12800	100	169	195	220	18100	150	267	361	410	23400	200	345	462	557
7600	15	19	22	26	12900	101	172	198	223	18200	151	269	363	414	23500	201	347	464	559
7700	18	22	26	30	13000	101	175	201	227	18300	152	270	365	418	23600	202	348	466	561
7800	20	25	29	34	13100	102	178	204	231	18400	153	272	367	421	23700	203	350	467	564
7900	23	28	32	37	13200	103	180	207	234	18500	154	273	369	425	23800	204	351	469	566
8000	25	30	36	41	13300	104	183	210	238	18600	154	275	371	428	23900	205	353	471	568
8100	28	33	39	45	13400	105	186	214	241	18700	155	276	373	432	24000	206	354	473	570
8200	30	36	42	49	13500	106	189	217	245	18800	156	278	375	436	24100	207	356	475	573
8300	33	39	46	52	13600	107	191	220	249	18900	157	279	377	439	24200	208	357	477	575
8400	35	42	49	56	13700	108	194	223	252	19000	158	281	378	443	24300	208	359	479	577
8500	38	45	52	60	13800	109	197	226	256	19100	159	282	380	446	24400	209	360	481	579
8600	40	48	56	64	13900	110	200	230	259	19200	160	284	382	450	24500	210	362	483	582
8700	43	51	59	67	14000	111	202	233	263	19300	161	285	384	454	24600	211	363	485	584
8800	45	54	63	71	14100	112	205	236	267	19400	162	287	386	457	24700	212	365	486	586
8900	48	57	66	75	14200	113	208	239	270	19500	163	288	388	461	24800	213	366	488	588
9000	50	60	69	79	14300	114	211	242	274	19600	164	289	390	464	24900	214	368	490	591
9100	53	63	73	82	14400	115	213	245	277	19700	165	291	392	468	25000	215	369	492	593
9200	55	66	76	86	14500	116	214	249	281	19800	166	292	394	472	25100	216	370	494	595
9300	58	69	79	90	14600	117	216	252	285	19900	167	294	396	475	25200	217	372	496	597
9400	60	71	83	94	14700	118	217	255	288	20000	168	295	397	479	25300	218	373	498	600
9500	63	74	86	98	14800	119	219	258	292	20100	169	297	399	482	25400	219	375	500	602
9600	65	77	89	101	14900	119	220	261	295	20200	170	298	401	485	25500	220	376	502	604
9700	68	80	93	105	15000	120	222	265	299	20300	171	300	403	488	25600	221	378	503	606
9800	70	83	96	109	15100	121	223	268	303	20400	172	301	405	490	25700	222	379	505	608
9900	73	86	99	113	15200	122	225	271	306	20500	172	303	407	492	25800	223	381	507	611
10000	75	89	103	116	15300	123	226	274	310	20600	173	304	409	494	25900	224	382	509	613
10100	78	92	106	120	15400	124	228	277	313	20700	174	306	411	497	26000	224	384	511	615
10200	80	95	109	124	15500	125	229	280	317	20800	175	307	413	499	26100	225	385	513	617
10300	83	98	113	128	15600	126	231	284	321	20900	176	309	414	501	26200	226	386	514	619
10400	85	101	116	131	15700	127	232	287	324	21000	177	310	416	503	26300	227	388	516	621
10500	88	104	119	135	15800	128	233	290	328	21100	178	312	418	506	26400	228	389	518	623
10600	91	107	123	139	15900	129	235	293	331	21200	179	313	420	508	26500	229	390	520	625
10700	93	110	126	143	16000	130	236	296	335	21300	180	314	422	510	26600	230	392	521	628
10800	95	113	129	146	16100	131	238	300	339	21400	181	316	424	512	26700	231	393	523	630
10900	95	115	133	150	16200	132	239	303	342	21500	182	317	426	515	26800	232	395	525	632
11000	96	118	136	154	16300	133	241	306	346	21600	183	319	428	517	26900	232	396	527	634
11100	96	121	140	158	16400	134	242	309	349	21700	184	320	430	519	27000	233	397	528	636
11200	96	124	143	161	16500	135	244	312	353	21800	185	322	432	521	27100	234	399	530	638
11300	96	127	146	165	16600	136	245	315	357	21900	186	323	433	523	27200	235	400	532	640
11400	96	130	150	169	16700	137	247	319	360	22000	187	325	435	526	27300	236	401	534	642
11500	96	133	153	173	16800	137	248	322	364	22100	188	326	437	528	27400	237	403	535	644
11600	96	136	156	177	16900	138	250	325	367	22200	189	328	439	530	27500	238	404	537	646
11700	96	139	160	180	17000	139	251	328	371	22300	190	329	441	532	27600	239	405	539	648
11800	96	142	163	184	17100	140	253	331	375	22400	190	331	443	535	27700	239	407	541	650
11900	96	144	166	188	17200	141	254	334	378	22500	191	332	445	537	27800	240	408	542	652

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	241	410	544	654	33200	281	472	624	749	38500	321	534	705	844	43800	363	600	789	943
28000	242	411	546	657	33300	282	473	626	751	38600	322	535	706	846	43900	364	601	790	945
28100	243	412	548	659	33400	283	474	627	753	38700	323	537	708	848	44000	365	602	792	947
28200	244	414	550	661	33500	283	475	629	754	38800	324	538	709	849	44100	366	603	794	949
28300	245	415	551	663	33600	284	476	630	756	38900	324	539	711	851	44200	367	605	795	951
28400	246	416	553	665	33700	285	478	632	758	39000	325	540	712	853	44300	367	606	797	953
28500	246	418	555	667	33800	286	479	633	760	39100	326	541	714	855	44400	368	607	798	955
28600	247	419	557	669	33900	286	480	635	761	39200	327	543	715	857	44500	369	608	800	957
28700	248	420	558	671	34000	287	481	636	763	39300	328	544	717	859	44600	370	610	802	959
28800	249	422	560	673	34100	288	482	638	765	39400	328	545	718	860	44700	371	611	803	961
28900	250	423	562	675	34200	289	483	639	767	39500	329	546	720	862	44800	371	612	805	962
29000	251	425	564	677	34300	289	484	641	768	39600	330	547	722	864	44900	372	613	806	964
29100	252	426	565	679	34400	290	486	642	770	39700	331	549	723	866	45000	373	615	808	966
29200	253	427	567	681	34500	291	487	644	772	39800	331	550	725	868	45100	374	616	810	968
29300	253	429	569	683	34600	292	488	645	774	39900	332	551	726	870	45200	375	617	811	970
29400	254	430	571	686	34700	292	489	647	775	40000	333	552	728	871	45300	375	618	813	972
29500	255	431	572	688	34800	293	490	648	777	40100	334	554	729	873	45400	376	620	814	974
29600	256	433	574	690	34900	294	491	650	779	40200	335	555	731	875	45500	377	621	816	976
29700	257	434	575	691	35000	295	493	651	781	40300	335	556	733	877	45600	378	622	818	978
29800	257	435	577	693	35100	295	494	652	782	40400	336	557	734	879	45700	379	623	819	979
29900	258	436	578	694	35200	296	495	654	784	40500	337	559	736	881	45800	379	625	821	981
30000	259	437	579	696	35300	297	496	655	786	40600	338	560	737	883	45900	380	626	822	983
30100	259	438	581	698	35400	298	497	657	788	40700	339	561	739	885	46000	381	627	824	985
30200	260	439	582	699	35500	298	498	658	789	40800	339	562	741	887	46100	382	628	826	987
30300	261	440	583	701	35600	299	500	660	791	40900	340	564	742	888	46200	383	630	827	989
30400	261	441	585	702	35700	300	501	661	793	41000	341	565	744	890	46300	383	631	829	991
30500	262	442	586	704	35800	300	502	663	795	41100	342	566	745	892	46400	384	632	830	993
30600	263	443	588	706	35900	301	503	664	796	41200	343	567	747	894	46500	385	633	832	995
30700	263	444	589	707	36000	302	504	666	798	41300	343	569	749	896	46600	386	635	834	997
30800	264	445	590	709	36100	303	505	667	800	41400	344	570	750	898	46700	387	636	835	998
30900	265	446	592	710	36200	304	507	669	802	41500	345	571	752	900	46800	387	637	837	1000
31000	265	447	593	712	36300	304	508	671	804	41600	346	572	753	902	46900	388	638	839	1002
31100	266	448	594	714	36400	305	509	672	806	41700	347	574	755	904	47000	389	640	840	1004
31200	267	449	596	715	36500	306	510	674	807	41800	347	575	757	906	47100	390	641	842	1006
31300	268	451	597	717	36600	307	511	675	809	41900	348	576	758	907	47200	391	642	843	1008
31400	268	452	598	718	36700	307	513	677	811	42000	349	577	760	909	47300	392	643	845	1010
31500	269	453	600	720	36800	308	514	678	813	42100	350	579	762	911	47400	392	645	847	1012
31600	270	454	601	722	36900	309	515	680	815	42200	351	580	763	913	47500	393	646	848	1014
31700	270	455	602	723	37000	310	516	681	817	42300	351	581	765	915	47600	394	647	850	1016
31800	271	456	604	725	37100	311	517	683	818	42400	352	582	766	917	47700	395	648	851	1017
31900	272	457	605	726	37200	311	519	684	820	42500	353	584	768	919	47800	396	650	853	1019
32000	272	458	606	728	37300	312	520	686	822	42600	354	585	770	921	47900	396	651	855	1021
32100	273	459	608	730	37400	313	521	688	824	42700	355	586	771	923	48000	397	652	856	1023
32200	274	460	609	731	37500	314	522	689	826	42800	355	587	773	925	48100	398	653	858	1025
32300	274	461	611	733	37600	314	523	691	828	42900	356	589	774	926	48200	399	655	859	1027
32400	275	463	612	735	37700	315	525	692	829	43000	357	590	776	928	48300	400	656	861	1029
32500	276	464	614	737	37800	316	526	694	831	43100	358	591	778	930	48400	400	657	863	1031
32600	277	465	615	738	37900	317	527	695	833	43200	359	592	779	932	48500	401	658	864	1033
32700	277	466	617	740	38000	317	528	697	835	43300	359	594	781	934	48600	402	660	866	1034
32800	278	467	618	742	38100	318	529	698	837	43400	360	595	782	936	48700	403	661	867	1036
32900	279	468	620	744	38200	319	531	700	838	43500	361	596	784	938	48800	404	662	869	1038
33000	280	469	621	745	38300	320	532	701	840	43600	362	597	786	940	48900	404	663	871	1040
33100	280	471	623	747	38400	321	533	703	842	43700	363	598	787	942	49000	405	665	872	1042

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	406	666	874	1044	54400	448	732	959	1144	59700	491	798	1043	1244	65000	528	857	1120	1335
49200	407	667	875	1046	54500	449	733	960	1146	59800	491	799	1045	1246	65100	529	858	1121	1336
49300	408	668	877	1048	54600	450	734	962	1148	59900	492	800	1046	1248	65200	530	859	1122	1338
49400	408	670	879	1050	54700	451	736	964	1150	60000	493	801	1048	1249	65300	530	860	1124	1340
49500	409	671	880	1052	54800	452	737	965	1152	60100	494	802	1049	1251	65400	531	861	1125	1341
49600	410	672	882	1053	54900	452	738	967	1154	60200	494	803	1050	1253	65500	532	862	1127	1343
49700	411	673	883	1055	55000	453	739	968	1156	60300	495	804	1052	1254	65600	532	863	1128	1345
49800	412	675	885	1057	55100	454	741	970	1158	60400	496	806	1053	1256	65700	533	864	1129	1346
49900	412	676	887	1059	55200	455	742	972	1160	60500	496	807	1055	1258	65800	534	865	1131	1348
50000	413	677	888	1061	55300	456	743	973	1161	60600	497	808	1056	1260	65900	534	866	1132	1350
50100	414	678	890	1063	55400	456	744	975	1163	60700	498	809	1058	1261	66000	535	868	1134	1351
50200	415	680	891	1065	55500	457	746	976	1165	60800	499	810	1059	1263	66100	536	869	1135	1353
50300	416	681	893	1067	55600	458	747	978	1167	60900	499	811	1061	1265	66200	536	870	1136	1355
50400	416	682	895	1069	55700	459	748	980	1169	61000	500	812	1062	1267	66300	537	871	1138	1356
50500	417	683	896	1070	55800	460	749	981	1171	61100	501	814	1064	1268	66400	538	872	1139	1358
50600	418	685	898	1072	55900	460	751	983	1173	61200	502	815	1065	1270	66500	538	873	1141	1359
50700	419	686	899	1074	56000	461	752	984	1175	61300	502	816	1067	1272	66600	539	874	1142	1361
50800	420	687	901	1076	56100	462	753	986	1177	61400	503	817	1068	1274	66700	540	875	1143	1363
50900	420	688	903	1078	56200	463	754	988	1179	61500	504	818	1070	1275	66800	540	876	1145	1365
51000	421	690	904	1080	56300	464	756	989	1180	61600	505	819	1071	1277	66900	541	877	1146	1366
51100	422	691	906	1082	56400	464	757	991	1182	61700	505	820	1072	1279	67000	542	878	1148	1368
51200	423	692	907	1084	56500	465	758	993	1184	61800	506	822	1074	1280	67100	543	880	1149	1370
51300	424	693	909	1086	56600	466	759	994	1186	61900	507	823	1075	1282	67200	543	881	1150	1371
51400	424	695	911	1088	56700	467	761	996	1188	62000	507	824	1077	1284	67300	544	882	1152	1373
51500	425	696	912	1089	56800	468	762	997	1190	62100	508	825	1078	1286	67400	545	883	1153	1375
51600	426	697	914	1091	56900	469	763	999	1192	62200	509	826	1080	1287	67500	545	884	1155	1376
51700	427	698	916	1093	57000	469	764	1001	1194	62300	510	827	1081	1289	67600	546	885	1156	1378
51800	428	700	917	1095	57100	470	766	1002	1196	62400	510	828	1083	1291	67700	547	886	1158	1380
51900	428	701	919	1097	57200	471	767	1004	1198	62500	511	830	1084	1293	67800	548	887	1159	1381
52000	429	702	920	1099	57300	472	768	1005	1199	62600	512	831	1086	1294	67900	548	888	1160	1383
52100	430	703	922	1101	57400	473	769	1007	1201	62700	513	832	1087	1296	68000	549	890	1162	1385
52200	431	705	924	1103	57500	473	771	1009	1203	62800	513	833	1089	1298	68100	550	891	1163	1386
52300	432	706	925	1105	57600	474	772	1010	1205	62900	514	834	1090	1300	68200	550	892	1165	1388
52400	432	707	927	1107	57700	475	773	1012	1207	63000	515	835	1092	1301	68300	551	893	1166	1390
52500	433	708	928	1108	57800	476	774	1013	1209	63100	516	836	1093	1303	68400	552	894	1168	1392
52600	434	710	930	1110	57900	477	776	1015	1211	63200	516	838	1095	1305	68500	553	895	1169	1393
52700	435	711	932	1112	58000	477	777	1017	1213	63300	517	839	1096	1307	68600	553	896	1170	1395
52800	436	712	933	1114	58100	478	778	1018	1215	63400	518	840	1097	1308	68700	554	897	1172	1397
52900	436	713	935	1116	58200	479	779	1020	1216	63500	518	841	1099	1310	68800	555	898	1173	1398
53000	437	715	936	1118	58300	480	781	1021	1218	63600	519	842	1100	1312	68900	555	900	1175	1400
53100	438	716	938	1120	58400	481	782	1023	1220	63700	520	843	1102	1313	69000	556	901	1176	1402
53200	439	717	940	1122	58500	481	783	1025	1222	63800	520	844	1103	1315	69100	557	902	1178	1403
53300	440	718	941	1124	58600	482	784	1026	1224	63900	521	845	1104	1317	69200	558	903	1179	1405
53400	440	720	943	1125	58700	483	786	1028	1226	64000	522	846	1106	1318	69300	558	904	1180	1407
53500	441	721	944	1127	58800	484	787	1029	1228	64100	522	847	1107	1320	69400	559	905	1182	1408
53600	442	722	946	1129	58900	485	788	1031	1230	64200	523	848	1109	1321	69500	560	906	1183	1410
53700	443	723	948	1131	59000	485	789	1033	1232	64300	524	849	1110	1323	69600	560	907	1185	1412
53800	444	725	949	1133	59100	486	791	1034	1234	64400	524	851	1111	1325	69700	561	908	1186	1413
53900	444	726	951	1135	59200	487	792	1036	1235	64500	525	852	1113	1326	69800	562	910	1188	1415
54000	445	727	952	1137	59300	488	793	1037	1237	64600	526	853	1114	1328	69900	563	911	1189	1417
54100	446	728	954	1139	59400	488	794	1039	1239	64700	526	854	1116	1330	70000	563	912	1190	1419
54200	447	730	956	1141	59500	489	795	1040	1241	64800	527	855	1117	1331	70100	564	913	1192	1420
54300	448	731	957	1143	59600	490	796	1042	1242	64900	528	856	1118	1333	70200	565	914	1193	1422

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	565	915	1195	1424	75600	603	974	1270	1513	80900	641	1033	1346	1603	86200	679	1092	1422	1692
70400	566	916	1196	1425	75700	604	975	1272	1515	81000	642	1034	1348	1604	86300	680	1093	1423	1694
70500	567	917	1198	1427	75800	605	976	1273	1516	81100	643	1035	1349	1606	86400	680	1094	1425	1695
70600	568	918	1199	1429	75900	605	977	1275	1518	81200	643	1036	1350	1608	86500	681	1095	1426	1697
70700	568	920	1200	1430	76000	606	978	1276	1520	81300	644	1037	1352	1609	86600	682	1096	1428	1699
70800	569	921	1202	1432	76100	607	980	1278	1522	81400	645	1038	1353	1611	86700	683	1097	1429	1700
70900	570	922	1203	1434	76200	608	981	1279	1523	81500	645	1040	1355	1613	86800	683	1098	1430	1702
71000	570	923	1205	1435	76300	608	982	1280	1525	81600	646	1041	1356	1614	86900	684	1100	1432	1704
71100	571	924	1206	1437	76400	609	983	1282	1527	81700	647	1042	1358	1616	87000	685	1101	1433	1706
71200	572	925	1208	1439	76500	610	984	1283	1528	81800	648	1043	1359	1618	87100	685	1102	1435	1707
71300	573	926	1209	1440	76600	610	985	1285	1530	81900	648	1044	1360	1619	87200	686	1103	1436	1709
71400	573	927	1210	1442	76700	611	986	1286	1532	82000	649	1045	1362	1621	87300	687	1104	1438	1711
71500	574	928	1212	1444	76800	612	987	1288	1533	82100	650	1046	1363	1623	87400	688	1105	1439	1712
71600	575	930	1213	1446	76900	613	988	1289	1535	82200	650	1047	1365	1625	87500	688	1106	1440	1714
71700	575	931	1215	1447	77000	613	990	1290	1537	82300	651	1048	1366	1626	87600	689	1107	1442	1716
71800	576	932	1216	1449	77100	614	991	1292	1538	82400	652	1050	1368	1628	87700	690	1108	1443	1717
71900	577	933	1218	1451	77200	615	992	1293	1540	82500	653	1051	1369	1630	87800	690	1110	1445	1719
72000	578	934	1219	1452	77300	615	993	1295	1542	82600	653	1052	1370	1631	87900	691	1111	1446	1721
72100	578	935	1220	1454	77400	616	994	1296	1543	82700	654	1053	1372	1633	88000	692	1112	1448	1722
72200	579	936	1222	1456	77500	617	995	1298	1545	82800	655	1054	1373	1635	88100	693	1113	1449	1724
72300	580	937	1223	1457	77600	618	996	1299	1547	82900	655	1055	1375	1636	88200	693	1114	1450	1726
72400	580	938	1225	1459	77700	618	997	1300	1549	83000	656	1056	1376	1638	88300	694	1115	1452	1727
72500	581	940	1226	1461	77800	619	998	1302	1550	83100	657	1057	1378	1640	88400	695	1116	1453	1729
72600	582	941	1228	1462	77900	620	1000	1303	1552	83200	658	1058	1379	1641	88500	695	1117	1455	1731
72700	583	942	1229	1464	78000	620	1001	1305	1554	83300	658	1060	1380	1643	88600	696	1118	1456	1733
72800	583	943	1230	1466	78100	621	1002	1306	1555	83400	659	1061	1382	1645	88700	697	1120	1458	1734
72900	584	944	1232	1467	78200	622	1003	1308	1557	83500	660	1062	1383	1646	88800	698	1121	1459	1736
73000	585	945	1233	1469	78300	623	1004	1309	1559	83600	660	1063	1385	1648	88900	698	1122	1460	1738
73100	585	946	1235	1471	78400	623	1005	1310	1560	83700	661	1064	1386	1650	89000	699	1123	1462	1739
73200	586	947	1236	1473	78500	624	1006	1312	1562	83800	662	1065	1388	1652	89100	700	1124	1463	1741
73300	587	948	1238	1474	78600	625	1007	1313	1564	83900	663	1066	1389	1653	89200	700	1125	1465	1743
73400	588	950	1239	1476	78700	625	1008	1315	1565	84000	663	1067	1390	1655	89300	701	1126	1466	1744
73500	588	951	1240	1478	78800	626	1010	1316	1567	84100	664	1068	1392	1657	89400	702	1127	1468	1746
73600	589	952	1242	1479	78900	627	1011	1318	1569	84200	665	1070	1393	1658	89500	703	1128	1469	1748
73700	590	953	1243	1481	79000	628	1012	1319	1570	84300	665	1071	1395	1660	89600	703	1130	1470	1749
73800	590	954	1245	1483	79100	628	1013	1320	1572	84400	666	1072	1396	1662	89700	704	1131	1472	1751
73900	591	955	1246	1484	79200	629	1014	1322	1574	84500	667	1073	1398	1663	89800	705	1132	1473	1753
74000	592	956	1248	1486	79300	630	1015	1323	1576	84600	668	1074	1399	1665	89900	705	1133	1475	1754
74100	593	957	1249	1488	79400	630	1016	1325	1577	84700	668	1075	1400	1667	90000	706	1134	1476	1756
74200	593	958	1250	1489	79500	631	1017	1326	1579	84800	669	1076	1402	1668	90100	707	1135	1478	1758
74300	594	960	1252	1491	79600	632	1018	1328	1581	84900	670	1077	1403	1670	90200	708	1136	1479	1760
74400	595	961	1253	1493	79700	633	1020	1329	1582	85000	670	1078	1405	1672	90300	708	1137	1480	1761
74500	595	962	1255	1495	79800	633	1021	1330	1584	85100	671	1080	1406	1673	90400	709	1138	1482	1763
74600	596	963	1256	1496	79900	634	1022	1332	1586	85200	672	1081	1408	1675	90500	710	1140	1483	1765
74700	597	964	1258	1498	80000	635	1023	1333	1587	85300	673	1082	1409	1677	90600	710	1141	1485	1766
74800	598	965	1259	1500	80100	635	1024	1335	1589	85400	673	1083	1410	1679	90700	711	1142	1486	1768
74900	598	966	1260	1501	80200	636	1025	1336	1591	85500	674	1084	1412	1680	90800	712	1143	1488	1770
75000	599	967	1262	1503	80300	637	1026	1338	1592	85600	675	1085	1413	1682	90900	713	1144	1489	1771
75100	600	968	1263	1505	80400	638	1027	1339	1594	85700	675	1086	1415	1684	91000	713	1145	1490	1773
75200	600	970	1265	1506	80500	638	1028	1340	1596	85800	676	1087	1416	1685	91100	714	1146	1492	1775
75300	601	971	1266	1508	80600	639	1030	1342	1597	85900	677	1088	1418	1687	91200	715	1147	1493	1776
75400	602	972	1268	1510	80700	640	1031	1343	1599	86000	678	1090	1419	1689	91300	715	1148	1495	1778
75500	603	973	1269	1511	80800	640	1032	1345	1601	86100	678	1091	1420	1690	91400	716	1150	1496	1780

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

PRINCE EDWARD ISLAND/ÎLE DU PRINCE-ÉDOUARD

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	717	1151	1498	1782	96800	752	1206	1570	1867	102100	788	1263	1643	1954	107400	825	1320	1716	2040
91600	718	1152	1499	1783	96900	753	1207	1571	1869	102200	789	1264	1644	1955	107500	826	1321	1718	2042
91700	718	1153	1500	1785	97000	753	1208	1573	1871	102300	790	1265	1646	1957	107600	826	1322	1719	2044
91800	719	1154	1502	1787	97100	754	1210	1574	1872	102400	791	1266	1647	1959	107700	827	1323	1720	2045
91900	720	1155	1503	1788	97200	755	1211	1575	1874	102500	791	1268	1649	1960	107800	828	1324	1722	2047
92000	720	1156	1505	1790	97300	755	1212	1577	1875	102600	792	1269	1650	1962	107900	829	1326	1723	2048
92100	721	1157	1506	1792	97400	756	1213	1578	1877	102700	793	1270	1651	1964	108000	829	1327	1724	2050
92200	722	1158	1508	1793	97500	757	1214	1580	1879	102800	793	1271	1653	1965	108100	830	1328	1726	2052
92300	723	1160	1509	1795	97600	757	1215	1581	1880	102900	794	1272	1654	1967	108200	831	1329	1727	2053
92400	723	1161	1510	1797	97700	758	1216	1582	1882	103000	795	1273	1655	1968	108300	831	1330	1729	2055
92500	724	1162	1512	1798	97800	759	1217	1584	1884	103100	795	1274	1657	1970	108400	832	1331	1730	2057
92600	725	1163	1513	1800	97900	759	1218	1585	1885	103200	796	1275	1658	1972	108500	833	1332	1731	2058
92700	725	1164	1515	1802	98000	760	1219	1586	1887	103300	797	1276	1660	1973	108600	833	1333	1733	2060
92800	726	1165	1516	1803	98100	761	1220	1588	1889	103400	797	1277	1661	1975	108700	834	1334	1734	2061
92900	727	1166	1517	1805	98200	762	1221	1589	1890	103500	798	1278	1662	1977	108800	835	1335	1736	2063
93000	727	1167	1519	1807	98300	762	1222	1591	1892	103600	799	1279	1664	1978	108900	835	1336	1737	2065
93100	728	1168	1520	1808	98400	763	1224	1592	1893	103700	800	1280	1665	1980	109000	836	1337	1738	2066
93200	729	1169	1521	1810	98500	764	1225	1593	1895	103800	800	1281	1667	1982	109100	837	1338	1740	2068
93300	729	1170	1523	1811	98600	764	1226	1595	1897	103900	801	1283	1668	1983	109200	837	1339	1741	2070
93400	730	1171	1524	1813	98700	765	1227	1596	1898	104000	802	1284	1669	1985	109300	838	1341	1742	2071
93500	731	1172	1525	1815	98800	766	1228	1597	1900	104100	802	1285	1671	1986	109400	839	1342	1744	2073
93600	731	1173	1527	1816	98900	766	1229	1599	1902	104200	803	1286	1672	1988	109500	840	1343	1745	2075
93700	732	1174	1528	1818	99000	767	1230	1600	1903	104300	804	1287	1673	1990	109600	840	1344	1747	2076
93800	732	1175	1529	1819	99100	768	1231	1602	1905	104400	804	1288	1675	1991	109700	841	1345	1748	2078
93900	733	1176	1531	1821	99200	768	1232	1603	1906	104500	805	1289	1676	1993	109800	842	1346	1749	2079
94000	734	1177	1532	1822	99300	769	1233	1604	1908	104600	806	1290	1678	1995	109900	842	1347	1751	2081
94100	734	1178	1533	1824	99400	770	1234	1606	1910	104700	806	1291	1679	1996	110000	843	1348	1752	2083
94200	735	1179	1535	1826	99500	771	1235	1607	1911	104800	807	1292	1680	1998	110100	844	1349	1753	2084
94300	736	1180	1536	1827	99600	771	1236	1609	1913	104900	808	1293	1682	1999	110200	844	1350	1755	2086
94400	736	1181	1537	1829	99700	772	1237	1610	1915	105000	808	1294	1683	2001	110300	845	1351	1756	2088
94500	737	1182	1539	1830	99800	773	1239	1611	1916	105100	809	1295	1684	2003	110400	846	1352	1758	2089
94600	737	1183	1540	1832	99900	773	1240	1613	1918	105200	810	1297	1686	2004	110500	846	1353	1759	2091
94700	738	1184	1541	1834	100000	774	1241	1614	1920	105300	811	1298	1687	2006	110600	847	1354	1760	2092
94800	739	1185	1543	1835	100100	775	1242	1615	1921	105400	811	1299	1689	2008	110700	848	1356	1762	2094
94900	739	1186	1544	1837	100200	775	1243	1617	1923	105500	812	1300	1690	2009	110800	849	1357	1763	2096
95000	740	1187	1545	1838	100300	776	1244	1618	1924	105600	813	1301	1691	2011	110900	849	1358	1765	2097
95100	741	1189	1547	1840	100400	777	1245	1620	1926	105700	813	1302	1693	2013	111000	850	1359	1766	2099
95200	741	1190	1548	1842	100500	777	1246	1621	1928	105800	814	1303	1694	2014	111100	851	1360	1767	2101
95300	742	1191	1549	1843	100600	778	1247	1622	1929	105900	815	1304	1695	2016	111200	851	1361	1769	2102
95400	743	1192	1551	1845	100700	779	1248	1624	1931	106000	815	1305	1697	2017	111300	852	1362	1770	2104
95500	743	1193	1552	1846	100800	779	1249	1625	1933	106100	816	1306	1698	2019	111400	853	1363	1771	2106
95600	744	1194	1553	1848	100900	780	1250	1626	1934	106200	817	1307	1700	2021	111500	853	1364	1773	2107
95700	744	1195	1555	1849	101000	781	1251	1628	1936	106300	817	1308	1701	2022	111600	854	1365	1774	2109
95800	745	1196	1556	1851	101100	782	1252	1629	1937	106400	818	1309	1702	2024	111700	855	1366	1776	2110
95900	746	1197	1557	1853	101200	782	1254	1631	1939	106500	819	1310	1704	2026	111800	855	1367	1777	2112
96000	746	1198	1559	1854	101300	783	1255	1632	1941	106600	820	1312	1705	2027	111900	856	1368	1778	2114
96100	747	1199	1560	1856	101400	784	1256	1633	1942	106700	820	1313	1707	2029	112000	857	1370	1780	2115
96200	748	1200	1562	1858	101500	784	1257	1635	1944	106800	821	1314	1708	2030	112100	857	1371	1781	2117
96300	748	1201	1563	1859	101600	785	1258	1636	1946	106900	822	1315	1709	2032	112200	858	1372	1782	2119
96400	749	1202	1564	1861	101700	786	1259	1638	1947	107000	822	1316	1711	2034	112300	859	1373	1784	2120
96500	750	1203	1566	1862	101800	786	1260	1639	1949	107100	823	1317	1712	2035	112400	860	1374	1785	2122
96600	751	1204	1567	1864	101900	787	1261	1640	1951	107200	824	1318	1713	2037	112500	860	1375	1787	2123
96700	751	1205	1568	1866	102000	788	1262	1642	1952	107300	824	1319	1715	2039	112600	861	1376	1788	2125

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	862	1377	1789	2127	118000	898	1434	1863	2213	123300	935	1491	1936	2300	128600	971	1548	2009	2386
112800	862	1378	1791	2128	118100	899	1435	1864	2215	123400	935	1492	1937	2301	128700	972	1549	2010	2388
112900	863	1379	1792	2130	118200	900	1436	1865	2216	123500	936	1493	1938	2303	128800	973	1550	2012	2389
113000	864	1380	1794	2132	118300	900	1437	1867	2218	123600	937	1494	1940	2305	128900	973	1551	2013	2391
113100	864	1381	1795	2133	118400	901	1438	1868	2220	123700	938	1495	1941	2306	129000	974	1552	2014	2393
113200	865	1382	1796	2135	118500	902	1439	1869	2221	123800	938	1496	1943	2308	129100	975	1553	2016	2394
113300	866	1383	1798	2137	118600	902	1440	1871	2223	123900	939	1497	1944	2309	129200	976	1554	2017	2396
113400	866	1385	1799	2138	118700	903	1441	1872	2225	124000	940	1498	1945	2311	129300	976	1555	2019	2398
113500	867	1386	1800	2140	118800	904	1443	1874	2226	124100	940	1499	1947	2313	129400	977	1556	2020	2399
113600	868	1387	1802	2141	118900	904	1444	1875	2228	124200	941	1501	1948	2314	129500	978	1557	2021	2401
113700	869	1388	1803	2143	119000	905	1445	1876	2230	124300	942	1502	1950	2316	129600	978	1559	2023	2402
113800	869	1389	1805	2145	119100	906	1446	1878	2231	124400	942	1503	1951	2318	129700	979	1560	2024	2404
113900	870	1390	1806	2146	119200	907	1447	1879	2233	124500	943	1504	1952	2319	129800	980	1561	2025	2406
114000	871	1391	1807	2148	119300	907	1448	1880	2234	124600	944	1505	1954	2321	129900	980	1562	2027	2407
114100	871	1392	1809	2150	119400	908	1449	1882	2236	124700	944	1506	1955	2323	130000	981	1563	2028	2409
114200	872	1393	1810	2151	119500	909	1450	1883	2238	124800	945	1507	1956	2324	130100	982	1564	2030	2411
114300	873	1394	1811	2153	119600	909	1451	1885	2239	124900	946	1508	1958	2326	130200	982	1565	2031	2412
114400	873	1395	1813	2154	119700	910	1452	1886	2241	125000	947	1509	1959	2327	130300	983	1566	2032	2414
114500	874	1396	1814	2156	119800	911	1453	1887	2243	125100	947	1510	1961	2329	130400	984	1567	2034	2416
114600	875	1397	1816	2158	119900	911	1454	1889	2244	125200	948	1511	1962	2331	130500	985	1568	2035	2417
114700	875	1399	1817	2159	120000	912	1455	1890	2246	125300	949	1512	1963	2332	130600	985	1569	2036	2419
114800	876	1400	1818	2161	120100	913	1457	1892	2247	125400	949	1513	1965	2334	130700	986	1570	2038	2420
114900	877	1401	1820	2163	120200	913	1458	1893	2249	125500	950	1514	1966	2336	130800	987	1571	2039	2422
115000	878	1402	1821	2164	120300	914	1459	1894	2251	125600	951	1516	1967	2337	130900	987	1572	2041	2424
115100	878	1403	1823	2166	120400	915	1460	1896	2252	125700	951	1517	1969	2339	131000	988	1574	2042	2425
115200	879	1404	1824	2168	120500	915	1461	1897	2254	125800	952	1518	1970	2340	131100	989	1575	2043	2427
115300	880	1405	1825	2169	120600	916	1462	1898	2256	125900	953	1519	1972	2342	131200	989	1576	2045	2429
115400	880	1406	1827	2171	120700	917	1463	1900	2257	126000	953	1520	1973	2344	131300	990	1577	2046	2430
115500	881	1407	1828	2172	120800	918	1464	1901	2259	126100	954	1521	1974	2345	131400	991	1578	2048	2432
115600	882	1408	1829	2174	120900	918	1465	1903	2261	126200	955	1522	1976	2347	131500	991	1579	2049	2433
115700	882	1409	1831	2176	121000	919	1466	1904	2262	126300	956	1523	1977	2349	131600	992	1580	2050	2435
115800	883	1410	1832	2177	121100	920	1467	1905	2264	126400	956	1524	1979	2350	131700	993	1581	2052	2437
115900	884	1411	1834	2179	121200	920	1468	1907	2265	126500	957	1525	1980	2352	131800	993	1582	2053	2438
116000	884	1412	1835	2181	121300	921	1469	1908	2267	126600	958	1526	1981	2354	131900	994	1583	2054	2440
116100	885	1414	1836	2182	121400	922	1470	1909	2269	126700	958	1527	1983	2355	132000	995	1584	2056	2442
116200	886	1415	1838	2184	121500	922	1472	1911	2270	126800	959	1528	1984	2357	132100	996	1585	2057	2443
116300	886	1416	1839	2185	121600	923	1473	1912	2272	126900	960	1530	1985	2358	132200	996	1586	2059	2445
116400	887	1417	1840	2187	121700	924	1474	1914	2274	127000	960	1531	1987	2360	132300	997	1588	2060	2447
116500	888	1418	1842	2189	121800	924	1475	1915	2275	127100	961	1532	1988	2362	132400	998	1589	2061	2448
116600	889	1419	1843	2190	121900	925	1476	1916	2277	127200	962	1533	1990	2363	132500	998	1590	2063	2450
116700	889	1420	1845	2192	122000	926	1477	1918	2278	127300	962	1534	1991	2365	132600	999	1591	2064	2451
116800	890	1421	1846	2194	122100	927	1478	1919	2280	127400	963	1535	1992	2367	132700	1000	1592	2065	2453
116900	891	1422	1847	2195	122200	927	1479	1921	2282	127500	964	1536	1994	2368	132800	1000	1593	2067	2455
117000	891	1423	1849	2197	122300	928	1480	1922	2283	127600	964	1537	1995	2370	132900	1001	1594	2068	2456
117100	892	1424	1850	2199	122400	929	1481	1923	2285	127700	965	1538	1996	2371	133000	1002	1595	2070	2458
117200	893	1425	1851	2200	122500	929	1482	1925	2287	127800	966	1539	1998	2373	133100	1002	1596	2071	2460
117300	893	1426	1853	2202	122600	930	1483	1926	2288	127900	967	1540	1999	2375	133200	1003	1597	2072	2461
117400	894	1428	1854	2203	122700	931	1484	1927	2290	128000	967	1541	2001	2376	133300	1004	1598	2074	2463
117500	895	1429	1856	2205	122800	931	1485	1929	2292	128100	968	1542	2002	2378	133400	1005	1599	2075	2464
117600	895	1430	1857	2207	122900	932	1487	1930	2293	128200	969	1543	2003	2380	133500	1005	1600	2077	2466
117700	896	1431	1858	2208	123000	933	1488	1932	2295	128300	969	1545	2005	2381	133600	1006	1601	2078	2468
117800	897	1432	1860	2210	123100	933	1489	1933	2296	128400	970	1546	2006	2383	133700	1007	1603	2079	2469
117900	898	1433	1861	2212	123200	934	1490	1934	2298	128500	971	1547	2008	2385	133800	1007	1604	2081	2471

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

PRINCE EDWARD ISLAND/ÎLE DU PRINCE-ÉDOUARD

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1008	1605	2082	2473	138000	1036	1649	2139	2540	142100	1065	1693	2195	2606	146200	1093	1737	2252	2673
134000	1009	1606	2083	2474	138100	1037	1650	2140	2541	142200	1065	1694	2197	2608	146300	1094	1738	2253	2675
134100	1009	1607	2085	2476	138200	1038	1651	2141	2543	142300	1066	1695	2198	2610	146400	1094	1739	2255	2677
134200	1010	1608	2086	2478	138300	1038	1652	2143	2544	142400	1067	1696	2199	2611	146500	1095	1740	2256	2678
134300	1011	1609	2088	2479	138400	1039	1653	2144	2546	142500	1067	1697	2201	2613	146600	1096	1741	2257	2680
134400	1011	1610	2089	2481	138500	1040	1654	2146	2548	142600	1068	1698	2202	2615	146700	1096	1742	2259	2681
134500	1012	1611	2090	2482	138600	1040	1655	2147	2549	142700	1069	1699	2204	2616	146800	1097	1743	2260	2683
134600	1013	1612	2092	2484	138700	1041	1656	2148	2551	142800	1069	1700	2205	2618	146900	1098	1744	2262	2685
134700	1013	1613	2093	2486	138800	1042	1657	2150	2553	142900	1070	1701	2206	2619	147000	1098	1745	2263	2686
134800	1014	1614	2094	2487	138900	1042	1658	2151	2554	143000	1071	1702	2208	2621	147100	1099	1746	2264	2688
134900	1015	1615	2096	2489	139000	1043	1659	2152	2556	143100	1071	1703	2209	2623	147200	1100	1747	2266	2690
135000	1016	1616	2097	2491	139100	1044	1661	2154	2557	143200	1072	1705	2210	2624	147300	1100	1749	2267	2691
135100	1016	1618	2099	2492	139200	1045	1662	2155	2559	143300	1073	1706	2212	2626	147400	1101	1750	2268	2693
135200	1017	1619	2100	2494	139300	1045	1663	2157	2561	143400	1074	1707	2213	2628	147500	1102	1751	2270	2695
135300	1018	1620	2101	2495	139400	1046	1664	2158	2562	143500	1074	1708	2215	2629	147600	1103	1752	2271	2696
135400	1018	1621	2103	2497	139500	1047	1665	2159	2564	143600	1075	1709	2216	2631	147700	1103	1753	2273	2698
135500	1019	1622	2104	2499	139600	1047	1666	2161	2566	143700	1076	1710	2217	2633	147800	1104	1754	2274	2699
135600	1020	1623	2106	2500	139700	1048	1667	2162	2567	143800	1076	1711	2219	2634	147900	1105	1755	2275	2701
135700	1020	1624	2107	2502	139800	1049	1668	2164	2569	143900	1077	1712	2220	2636	148000	1105	1756	2277	2703
135800	1021	1625	2108	2504	139900	1049	1669	2165	2571	144000	1078	1713	2221	2637	148100	1106	1757	2278	2704
135900	1022	1626	2110	2505	140000	1050	1670	2166	2572	144100	1078	1714	2223	2639	148200	1107	1758	2279	2706
136000	1022	1627	2111	2507	140100	1051	1671	2168	2574	144200	1079	1715	2224	2641	148300	1107	1759	2281	2708
136100	1023	1628	2112	2509	140200	1051	1672	2169	2575	144300	1080	1716	2226	2642	148400	1108	1760	2282	2709
136200	1024	1629	2114	2510	140300	1052	1673	2170	2577	144400	1080	1717	2227	2644	148500	1109	1761	2284	2711
136300	1025	1630	2115	2512	140400	1053	1674	2172	2579	144500	1081	1719	2228	2646	148600	1109	1763	2285	2712
136400	1025	1632	2117	2513	140500	1054	1676	2173	2580	144600	1082	1720	2230	2647	148700	1110	1764	2286	2714
136500	1026	1633	2118	2515	140600	1054	1677	2175	2582	144700	1083	1721	2231	2649	148800	1111	1765	2288	2716
136600	1027	1634	2119	2517	140700	1055	1678	2176	2584	144800	1083	1722	2233	2650	148900	1112	1766	2289	2717
136700	1027	1635	2121	2518	140800	1056	1679	2177	2585	144900	1084	1723	2234	2652	149000	1112	1767	2291	2719
136800	1028	1636	2122	2520	140900	1056	1680	2179	2587	145000	1085	1724	2235	2654	149100	1113	1768	2292	2721
136900	1029	1637	2123	2522	141000	1057	1681	2180	2588	145100	1085	1725	2237	2655	149200	1114	1769	2293	2722
137000	1029	1638	2125	2523	141100	1058	1682	2181	2590	145200	1086	1726	2238	2657	149300	1114	1770	2295	2724
137100	1030	1639	2126	2525	141200	1058	1683	2183	2592	145300	1087	1727	2239	2659	149400	1115	1771	2296	2726
137200	1031	1640	2128	2526	141300	1059	1684	2184	2593	145400	1087	1728	2241	2660	149500	1116	1772	2297	2727
137300	1031	1641	2129	2528	141400	1060	1685	2186	2595	145500	1088	1729	2242	2662	149600	1116	1773	2299	2729
137400	1032	1642	2130	2530	141500	1060	1686	2187	2597	145600	1089	1730	2244	2664	149700	1117	1774	2300	2730
137500	1033	1643	2132	2531	141600	1061	1687	2188	2598	145700	1089	1731	2245	2665	149800	1118	1775	2302	2732
137600	1034	1644	2133	2533	141700	1062	1688	2190	2600	145800	1090	1732	2246	2667	149900	1118	1776	2303	2734
137700	1034	1645	2135	2535	141800	1063	1690	2191	2602	145900	1091	1734	2248	2668	150000	1119	1778	2304	2735
137800	1035	1647	2136	2536	141900	1063	1691	2192	2603	146000	1091	1735	2249	2670					
137900	1036	1648	2137	2538	142000	1064	1692	2194	2605	146100	1092	1736	2250	2672					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1119 plus 0.69% of income over \$150,000	1778 plus 1.07% of income over \$150,000	2304 plus 1.38% of income over \$150,000	2735 plus 1.63% of income over \$150,000
Pour revenu dépassant 150 000\$	1119 plus 0,69% du revenu dépassant 150 000\$	1778 plus 1,07% du revenu dépassant 150 000\$	2304 plus 1,38% du revenu dépassant 150 000\$	2735 plus 1,63% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	79	142	164	186	17300	129	235	322	366	22600	187	319	425	511
6800	0	0	0	0	12100	80	144	167	189	17400	130	236	325	370	22700	188	321	427	513
6900	0	0	0	1	12200	81	147	170	192	17500	131	238	326	373	22800	189	322	429	516
7000	2	3	4	5	12300	82	149	172	196	17600	133	240	328	377	22900	190	324	431	518
7100	5	7	8	10	12400	82	151	175	199	17700	134	241	330	380	23000	191	325	433	520
7200	9	11	13	15	12500	83	154	178	202	17800	135	243	331	384	23100	193	327	435	523
7300	12	14	17	19	12600	84	156	180	205	17900	136	244	333	388	23200	194	329	437	525
7400	15	18	21	24	12700	85	158	183	208	18000	137	246	334	391	23300	195	330	438	527
7500	18	21	24	27	12800	86	161	186	211	18100	138	248	336	395	23400	196	332	440	529
7600	20	24	27	31	12900	87	163	189	214	18200	139	249	338	398	23500	197	333	442	532
7700	23	27	31	35	13000	87	165	191	217	18300	140	251	339	402	23600	198	335	444	534
7800	25	30	34	39	13100	88	168	194	221	18400	142	252	341	405	23700	199	336	446	536
7900	28	33	37	42	13200	89	170	197	224	18500	143	254	343	409	23800	200	338	448	539
8000	30	35	41	46	13300	90	172	200	227	18600	144	256	345	412	23900	201	340	450	541
8100	33	38	44	50	13400	91	174	202	230	18700	145	257	347	416	24000	202	341	452	543
8200	35	41	47	53	13500	91	177	205	233	18800	146	259	349	420	24100	203	343	454	545
8300	38	44	51	57	13600	92	179	208	236	18900	147	261	351	423	24200	204	344	456	548
8400	40	47	54	61	13700	93	181	210	239	19000	148	262	353	427	24300	205	346	458	550
8500	42	50	57	65	13800	94	184	213	243	19100	149	264	355	430	24400	206	347	460	552
8600	45	53	61	68	13900	95	186	216	246	19200	150	265	357	434	24500	207	349	462	555
8700	47	56	64	72	14000	96	188	219	249	19300	152	267	359	437	24600	209	350	464	557
8800	50	59	67	76	14100	96	191	222	252	19400	153	269	361	439	24700	210	352	466	559
8900	52	61	70	79	14200	97	194	225	256	19500	154	270	363	441	24800	211	354	468	562
9000	55	64	74	83	14300	98	196	228	260	19600	155	272	365	443	24900	212	355	470	564
9100	56	67	77	87	14400	99	198	231	263	19700	156	273	367	445	25000	213	357	472	566
9200	56	70	80	91	14500	100	199	234	267	19800	157	275	369	447	25100	214	358	474	568
9300	57	73	84	94	14600	100	200	237	270	19900	158	277	371	449	25200	215	360	476	571
9400	58	76	87	98	14700	101	202	241	274	20000	159	278	373	451	25300	216	362	478	573
9500	59	79	90	102	14800	102	203	244	277	20100	160	280	376	454	25400	216	363	480	575
9600	60	82	94	106	14900	103	204	247	281	20200	162	282	378	456	25500	217	365	482	578
9700	61	85	97	109	15000	104	205	250	284	20300	163	283	380	458	25600	218	366	484	580
9800	61	87	100	113	15100	105	206	253	288	20400	164	285	382	461	25700	219	368	486	582
9900	62	90	104	117	15200	106	207	256	292	20500	165	286	384	463	25800	220	369	488	585
10000	63	93	107	120	15300	107	209	259	295	20600	166	288	385	465	25900	221	371	490	587
10100	64	96	110	124	15400	108	210	263	299	20700	167	289	387	468	26000	222	373	492	589
10200	65	98	113	127	15500	109	211	266	302	20800	168	291	389	470	26100	223	374	494	591
10300	65	101	115	130	15600	110	212	269	306	20900	169	293	391	472	26200	224	376	495	593
10400	66	103	118	134	15700	111	213	272	309	21000	170	294	393	474	26300	225	377	497	596
10500	67	106	121	137	15800	113	214	275	313	21100	171	296	395	477	26400	225	379	499	598
10600	68	108	124	140	15900	114	215	278	316	21200	172	297	397	479	26500	226	380	501	600
10700	69	111	127	144	16000	115	217	281	320	21300	173	299	399	481	26600	227	382	503	602
10800	69	113	130	147	16100	116	218	285	324	21400	174	300	401	484	26700	228	383	505	604
10900	70	115	133	150	16200	117	219	288	327	21500	175	302	403	486	26800	229	384	507	606
11000	71	118	136	154	16300	118	220	291	331	21600	177	304	405	488	26900	230	386	508	608
11100	72	120	139	157	16400	119	221	294	334	21700	178	305	407	491	27000	231	387	510	611
11200	73	123	142	160	16500	120	222	297	338	21800	179	307	409	493	27100	231	389	512	613
11300	74	125	144	163	16600	121	224	300	341	21900	180	308	411	495	27200	232	390	514	615
11400	74	128	147	167	16700	123	225	303	345	22000	181	310	413	497	27300	233	392	516	617
11500	75	130	150	170	16800	124	227	307	348	22100	182	311	415	500	27400	234	393	518	619
11600	76	133	153	173	16900	125	228	310	352	22200	183	313	417	502	27500	235	395	519	621
11700	77	135	156	177	17000	126	230	313	356	22300	184	314	419	504	27600	236	396	521	624
11800	78	138	159	180	17100	127	231	316	359	22400	185	316	421	507	27700	237	398	523	626
11900	78	140	161	183	17200	128	233	319	363	22500	186	318	423	509	27800	237	399	525	628

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	238	401	527	630	33200	277	465	612	729	38500	317	526	694	829	43800	355	587	772	924
28000	239	402	529	632	33300	278	466	614	731	38600	318	527	695	831	43900	355	588	774	926
28100	240	404	531	634	33400	279	467	616	733	38700	318	529	697	833	44000	356	589	775	928
28200	241	405	532	636	33500	280	468	617	735	38800	319	530	698	835	44100	357	590	777	930
28300	242	407	534	639	33600	280	469	619	737	38900	320	531	700	837	44200	358	591	778	931
28400	243	408	536	641	33700	281	471	620	738	39000	321	532	701	839	44300	358	593	780	933
28500	243	410	538	643	33800	282	472	622	740	39100	321	533	703	840	44400	359	594	781	935
28600	244	411	540	645	33900	282	473	624	742	39200	322	534	704	842	44500	360	595	783	937
28700	245	413	542	647	34000	283	474	625	744	39300	323	536	706	844	44600	361	596	784	939
28800	246	414	544	649	34100	284	475	627	746	39400	324	537	707	846	44700	361	597	786	940
28900	247	416	545	652	34200	285	476	628	748	39500	324	538	709	848	44800	362	598	788	942
29000	248	417	547	654	34300	285	477	630	749	39600	325	539	710	850	44900	363	600	789	944
29100	249	419	549	656	34400	286	479	632	751	39700	326	540	712	852	45000	364	601	791	946
29200	249	420	551	658	34500	287	480	633	753	39800	327	542	713	854	45100	364	602	792	948
29300	250	422	553	660	34600	288	481	635	755	39900	327	543	715	856	45200	365	603	794	949
29400	251	423	555	662	34700	288	482	636	757	40000	328	544	717	858	45300	366	604	795	951
29500	252	425	557	664	34800	289	483	638	759	40100	329	545	718	860	45400	367	606	797	953
29600	253	426	558	667	34900	290	484	640	761	40200	330	546	720	862	45500	368	607	798	955
29700	253	427	560	668	35000	290	485	641	762	40300	331	548	721	863	45600	368	608	800	956
29800	254	428	561	670	35100	291	486	643	764	40400	331	549	723	865	45700	369	609	801	958
29900	255	430	563	672	35200	292	488	644	766	40500	332	550	724	867	45800	370	610	803	960
30000	255	431	564	673	35300	293	489	646	768	40600	333	551	726	869	45900	371	611	804	962
30100	256	432	566	675	35400	293	490	647	770	40700	333	552	727	870	46000	371	613	806	964
30200	257	433	567	677	35500	294	491	648	772	40800	334	553	729	872	46100	372	614	807	965
30300	257	434	569	678	35600	295	492	650	773	40900	335	554	730	874	46200	373	615	809	967
30400	258	435	570	680	35700	296	493	651	775	41000	335	555	732	876	46300	374	616	810	969
30500	259	436	571	682	35800	296	494	653	777	41100	336	557	733	877	46400	374	617	812	971
30600	259	437	573	683	35900	297	496	654	779	41200	337	558	734	879	46500	375	619	813	973
30700	260	438	574	685	36000	298	497	656	781	41300	337	559	736	881	46600	376	620	815	974
30800	261	439	576	687	36100	299	498	657	783	41400	338	560	737	883	46700	377	621	816	976
30900	261	440	577	688	36200	299	499	659	785	41500	339	561	739	884	46800	377	622	818	978
31000	262	441	579	690	36300	300	500	660	787	41600	339	562	740	886	46900	378	623	819	980
31100	263	442	580	692	36400	301	501	662	789	41700	340	563	742	888	47000	379	624	821	982
31200	263	443	582	693	36500	302	503	663	791	41800	341	564	743	889	47100	380	626	822	983
31300	264	444	583	695	36600	302	504	665	792	41900	341	565	745	891	47200	380	627	824	985
31400	265	445	585	697	36700	303	505	666	794	42000	342	567	746	893	47300	381	628	825	987
31500	265	446	586	699	36800	304	506	668	796	42100	343	568	748	895	47400	382	629	827	989
31600	266	447	587	700	36900	305	507	669	798	42200	344	569	749	896	47500	383	630	828	990
31700	267	448	589	702	37000	305	509	671	800	42300	344	570	750	898	47600	383	631	830	992
31800	267	449	590	704	37100	306	510	673	802	42400	345	571	752	900	47700	384	633	831	994
31900	268	450	592	705	37200	307	511	674	804	42500	346	572	753	902	47800	385	634	833	996
32000	269	451	593	707	37300	308	512	676	806	42600	346	573	755	903	47900	386	635	834	998
32100	269	452	595	709	37400	308	513	677	808	42700	347	574	756	905	48000	386	636	836	999
32200	270	454	597	711	37500	309	514	679	810	42800	348	575	758	907	48100	387	637	837	1001
32300	271	455	598	712	37600	310	516	680	812	42900	348	577	759	909	48200	388	639	839	1003
32400	272	456	600	714	37700	311	517	682	814	43000	349	578	761	910	48300	389	640	840	1005
32500	272	457	601	716	37800	311	518	683	815	43100	350	579	762	912	48400	389	641	842	1007
32600	273	458	603	718	37900	312	519	685	817	43200	350	580	763	914	48500	390	642	843	1008
32700	274	459	604	720	38000	313	520	686	819	43300	351	581	765	915	48600	391	643	845	1010
32800	274	460	606	722	38100	314	521	688	821	43400	352	582	766	917	48700	392	644	847	1012
32900	275	462	608	724	38200	314	523	689	823	43500	352	583	768	919	48800	392	646	848	1014
33000	276	463	609	725	38300	315	524	691	825	43600	353	584	769	921	48900	393	647	850	1015
33100	277	464	611	727	38400	316	525	692	827	43700	354	586	771	922	49000	394	648	851	1017

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Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	395	649	853	1019	54400	435	711	933	1114	59700	475	773	1012	1208	65000	510	829	1084	1293
49200	396	650	854	1021	54500	436	713	934	1116	59800	475	774	1014	1209	65100	511	830	1085	1294
49300	396	651	856	1023	54600	436	714	936	1117	59900	476	775	1015	1211	65200	511	831	1086	1296
49400	397	653	857	1024	54700	437	715	937	1119	60000	477	776	1016	1213	65300	512	832	1088	1297
49500	398	654	859	1026	54800	438	716	939	1121	60100	477	778	1018	1214	65400	512	833	1089	1299
49600	399	655	860	1028	54900	439	717	940	1123	60200	478	779	1019	1216	65500	513	834	1090	1300
49700	399	656	862	1030	55000	439	719	942	1125	60300	479	780	1020	1217	65600	514	835	1092	1302
49800	400	657	863	1032	55100	440	720	943	1126	60400	479	781	1022	1219	65700	514	836	1093	1303
49900	401	659	865	1033	55200	441	721	945	1128	60500	480	782	1023	1221	65800	515	837	1094	1305
50000	402	660	866	1035	55300	442	722	946	1130	60600	481	783	1025	1222	65900	515	838	1095	1306
50100	402	661	868	1037	55400	442	723	948	1132	60700	481	784	1026	1224	66000	516	839	1097	1308
50200	403	662	869	1039	55500	443	724	949	1134	60800	482	785	1027	1226	66100	517	840	1098	1309
50300	404	663	871	1041	55600	444	726	951	1135	60900	483	786	1029	1227	66200	517	841	1099	1311
50400	405	664	872	1042	55700	445	727	952	1137	61000	484	787	1030	1229	66300	518	842	1101	1313
50500	405	666	874	1044	55800	445	728	954	1139	61100	484	788	1031	1230	66400	519	843	1102	1314
50600	406	667	875	1046	55900	446	729	955	1141	61200	485	789	1033	1232	66500	519	844	1103	1316
50700	407	668	877	1048	56000	447	730	957	1142	61300	486	790	1034	1234	66600	520	845	1105	1317
50800	408	669	878	1049	56100	448	731	958	1144	61400	486	791	1036	1235	66700	520	846	1106	1319
50900	408	670	880	1051	56200	448	733	960	1146	61500	487	793	1037	1237	66800	521	847	1107	1320
51000	409	671	881	1053	56300	449	734	962	1148	61600	488	794	1038	1239	66900	522	848	1109	1322
51100	410	673	883	1055	56400	450	735	963	1150	61700	488	795	1040	1240	67000	522	849	1110	1324
51200	411	674	884	1057	56500	451	736	965	1151	61800	489	796	1041	1242	67100	523	850	1111	1325
51300	411	675	886	1058	56600	451	737	966	1153	61900	490	797	1042	1243	67200	524	851	1113	1327
51400	412	676	887	1060	56700	452	739	968	1155	62000	490	798	1044	1245	67300	524	852	1114	1328
51500	413	677	889	1062	56800	453	740	969	1157	62100	491	799	1045	1247	67400	525	853	1115	1330
51600	414	679	890	1064	56900	454	741	971	1159	62200	492	800	1047	1248	67500	526	854	1117	1331
51700	414	680	892	1066	57000	455	742	972	1160	62300	492	801	1048	1250	67600	526	855	1118	1333
51800	415	681	893	1067	57100	455	743	974	1162	62400	493	802	1049	1252	67700	527	856	1119	1335
51900	416	682	895	1069	57200	456	744	975	1164	62500	494	803	1051	1253	67800	528	857	1121	1336
52000	417	683	896	1071	57300	457	746	977	1166	62600	495	804	1052	1255	67900	528	858	1122	1338
52100	417	684	898	1073	57400	458	747	978	1167	62700	495	805	1053	1256	68000	529	859	1123	1339
52200	418	686	899	1074	57500	458	748	980	1169	62800	496	806	1055	1258	68100	530	860	1125	1341
52300	419	687	901	1076	57600	459	749	981	1171	62900	497	807	1056	1260	68200	530	861	1126	1342
52400	420	688	903	1078	57700	460	750	983	1173	63000	497	809	1058	1261	68300	531	862	1127	1344
52500	420	689	904	1080	57800	461	751	984	1175	63100	498	810	1059	1263	68400	532	863	1129	1346
52600	421	690	906	1082	57900	461	753	986	1176	63200	499	811	1060	1265	68500	532	864	1130	1347
52700	422	691	907	1083	58000	462	754	987	1178	63300	499	812	1062	1266	68600	533	865	1131	1349
52800	423	693	909	1085	58100	463	755	989	1180	63400	500	813	1063	1268	68700	534	866	1133	1350
52900	424	694	910	1087	58200	464	756	990	1182	63500	501	814	1064	1269	68800	534	867	1134	1352
53000	424	695	912	1089	58300	464	757	992	1184	63600	501	815	1066	1271	68900	535	869	1135	1353
53100	425	696	913	1091	58400	465	759	993	1185	63700	502	816	1067	1272	69000	536	870	1137	1355
53200	426	697	915	1092	58500	466	760	995	1187	63800	503	817	1068	1274	69100	536	871	1138	1357
53300	427	699	916	1094	58600	467	761	996	1189	63900	503	818	1070	1276	69200	537	872	1139	1358
53400	427	700	918	1096	58700	467	762	998	1191	64000	504	819	1071	1277	69300	538	873	1141	1360
53500	428	701	919	1098	58800	468	763	999	1193	64100	504	820	1072	1279	69400	538	874	1142	1361
53600	429	702	921	1100	58900	469	764	1001	1194	64200	505	821	1073	1280	69500	539	875	1143	1363
53700	430	703	922	1101	59000	470	766	1002	1196	64300	506	822	1075	1282	69600	540	876	1145	1365
53800	430	704	924	1103	59100	470	767	1004	1198	64400	506	823	1076	1283	69700	540	877	1146	1366
53900	431	706	925	1105	59200	471	768	1005	1200	64500	507	824	1077	1285	69800	541	878	1147	1368
54000	432	707	927	1107	59300	472	769	1007	1201	64600	507	825	1079	1286	69900	542	879	1149	1369
54100	433	708	928	1108	59400	473	770	1008	1203	64700	508	826	1080	1288	70000	542	880	1150	1371
54200	433	709	930	1110	59500	473	771	1009	1204	64800	509	827	1081	1289	70100	543	881	1151	1372
54300	434	710	931	1112	59600	474	772	1011	1206	64900	509	828	1083	1291	70200	544	882	1153	1374

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	544	883	1154	1376	75600	580	938	1225	1459	80900	615	993	1295	1543	86200	651	1048	1366	1626
70400	545	884	1155	1377	75700	581	939	1226	1461	81000	616	994	1297	1544	86300	651	1049	1368	1628
70500	546	885	1157	1379	75800	581	940	1227	1462	81100	617	995	1298	1546	86400	652	1050	1369	1630
70600	546	886	1158	1380	75900	582	941	1229	1464	81200	617	996	1299	1548	86500	653	1051	1370	1631
70700	547	887	1159	1382	76000	583	942	1230	1465	81300	618	997	1301	1549	86600	653	1052	1372	1633
70800	548	888	1161	1383	76100	583	943	1231	1467	81400	619	998	1302	1551	86700	654	1053	1373	1634
70900	548	889	1162	1385	76200	584	944	1233	1469	81500	619	999	1303	1552	86800	655	1054	1374	1636
71000	549	890	1163	1387	76300	585	945	1234	1470	81600	620	1000	1305	1554	86900	655	1055	1376	1637
71100	550	891	1165	1388	76400	585	946	1235	1472	81700	621	1001	1306	1555	87000	656	1056	1377	1639
71200	550	892	1166	1390	76500	586	947	1237	1473	81800	621	1002	1307	1557	87100	657	1057	1378	1641
71300	551	893	1167	1391	76600	587	948	1238	1475	81900	622	1004	1309	1559	87200	657	1059	1380	1642
71400	552	894	1169	1393	76700	587	950	1239	1477	82000	623	1005	1310	1560	87300	658	1060	1381	1644
71500	552	896	1170	1394	76800	588	951	1241	1478	82100	623	1006	1311	1562	87400	659	1061	1382	1645
71600	553	897	1171	1396	76900	589	952	1242	1480	82200	624	1007	1313	1563	87500	659	1062	1384	1647
71700	554	898	1173	1398	77000	589	953	1243	1481	82300	625	1008	1314	1565	87600	660	1063	1385	1648
71800	554	899	1174	1399	77100	590	954	1245	1483	82400	625	1009	1315	1566	87700	661	1064	1386	1650
71900	555	900	1175	1401	77200	591	955	1246	1484	82500	626	1010	1317	1568	87800	661	1065	1388	1652
72000	556	901	1177	1402	77300	591	956	1247	1486	82600	627	1011	1318	1570	87900	662	1066	1389	1653
72100	556	902	1178	1404	77400	592	957	1249	1488	82700	627	1012	1319	1571	88000	663	1067	1390	1655
72200	557	903	1179	1406	77500	593	958	1250	1489	82800	628	1013	1321	1573	88100	663	1068	1392	1656
72300	558	904	1181	1407	77600	593	959	1251	1491	82900	629	1014	1322	1574	88200	664	1069	1393	1658
72400	559	905	1182	1409	77700	594	960	1253	1492	83000	629	1015	1323	1576	88300	665	1070	1394	1660
72500	559	906	1183	1410	77800	595	961	1254	1494	83100	630	1016	1325	1577	88400	665	1071	1396	1661
72600	560	907	1185	1412	77900	595	962	1255	1495	83200	631	1017	1326	1579	88500	666	1072	1397	1663
72700	561	908	1186	1413	78000	596	963	1257	1497	83300	631	1018	1327	1581	88600	667	1073	1398	1664
72800	561	909	1187	1415	78100	597	964	1258	1499	83400	632	1019	1329	1582	88700	667	1074	1400	1666
72900	562	910	1189	1417	78200	597	965	1259	1500	83500	633	1020	1330	1584	88800	668	1075	1401	1667
73000	563	911	1190	1418	78300	598	966	1261	1502	83600	633	1021	1331	1585	88900	669	1076	1402	1669
73100	563	912	1191	1420	78400	599	967	1262	1503	83700	634	1022	1333	1587	89000	669	1077	1404	1671
73200	564	913	1193	1421	78500	599	968	1263	1505	83800	635	1023	1334	1589	89100	670	1078	1405	1672
73300	565	914	1194	1423	78600	600	969	1265	1507	83900	635	1024	1335	1590	89200	671	1079	1406	1674
73400	565	915	1195	1424	78700	601	970	1266	1508	84000	636	1025	1337	1592	89300	671	1080	1408	1675
73500	566	916	1197	1426	78800	601	971	1267	1510	84100	637	1026	1338	1593	89400	672	1081	1409	1677
73600	567	917	1198	1428	78900	602	972	1269	1511	84200	637	1027	1339	1595	89500	673	1082	1410	1678
73700	567	918	1199	1429	79000	603	973	1270	1513	84300	638	1028	1341	1596	89600	673	1083	1412	1680
73800	568	919	1201	1431	79100	603	974	1271	1514	84400	639	1029	1342	1598	89700	674	1084	1413	1682
73900	569	920	1202	1432	79200	604	975	1273	1516	84500	639	1031	1343	1600	89800	675	1086	1414	1683
74000	569	921	1203	1434	79300	605	977	1274	1518	84600	640	1032	1345	1601	89900	675	1087	1416	1685
74100	570	923	1205	1436	79400	605	978	1275	1519	84700	641	1033	1346	1603	90000	676	1088	1417	1686
74200	571	924	1206	1437	79500	606	979	1277	1521	84800	641	1034	1347	1604	90100	677	1089	1418	1688
74300	571	925	1207	1439	79600	607	980	1278	1522	84900	642	1035	1349	1606	90200	677	1090	1420	1689
74400	572	926	1209	1440	79700	607	981	1279	1524	85000	643	1036	1350	1607	90300	678	1091	1421	1691
74500	573	927	1210	1442	79800	608	982	1281	1525	85100	643	1037	1352	1609	90400	679	1092	1422	1693
74600	573	928	1211	1443	79900	609	983	1282	1527	85200	644	1038	1353	1611	90500	679	1093	1424	1694
74700	574	929	1213	1445	80000	609	984	1283	1529	85300	645	1039	1354	1612	90600	680	1094	1425	1696
74800	575	930	1214	1447	80100	610	985	1285	1530	85400	645	1040	1356	1614	90700	681	1095	1426	1697
74900	575	931	1215	1448	80200	611	986	1286	1532	85500	646	1041	1357	1615	90800	681	1096	1428	1699
75000	576	932	1217	1450	80300	611	987	1287	1533	85600	647	1042	1358	1617	90900	682	1097	1429	1701
75100	577	933	1218	1451	80400	612	988	1289	1535	85700	647	1043	1360	1619	91000	683	1098	1430	1702
75200	577	934	1219	1453	80500	613	989	1290	1536	85800	648	1044	1361	1620	91100	683	1099	1432	1704
75300	578	935	1221	1454	80600	613	990	1291	1538	85900	649	1045	1362	1622	91200	684	1100	1433	1705
75400	579	936	1222	1456	80700	614	991	1293	1540	86000	649	1046	1364	1623	91300	685	1101	1434	1707
75500	579	937	1223	1458	80800	615	992	1294	1541	86100	650	1047	1365	1625	91400	685	1102	1436	1708

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	686	1103	1437	1710	96800	721	1158	1508	1794	102100	757	1213	1578	1877	107400	792	1268	1649	1961
91600	687	1104	1438	1712	96900	722	1159	1509	1795	102200	757	1214	1580	1879	107500	793	1269	1651	1962
91700	687	1105	1440	1713	97000	723	1160	1510	1797	102300	758	1215	1581	1880	107600	793	1270	1652	1964
91800	688	1106	1441	1715	97100	723	1161	1512	1798	102400	759	1216	1582	1882	107700	794	1271	1653	1966
91900	689	1107	1442	1716	97200	724	1162	1513	1800	102500	759	1217	1584	1884	107800	795	1272	1655	1967
92000	689	1108	1444	1718	97300	725	1163	1514	1802	102600	760	1218	1585	1885	107900	795	1273	1656	1969
92100	690	1109	1445	1719	97400	725	1164	1516	1803	102700	761	1219	1586	1887	108000	796	1274	1657	1970
92200	691	1110	1446	1721	97500	726	1165	1517	1805	102800	761	1220	1588	1888	108100	797	1276	1659	1972
92300	691	1111	1448	1723	97600	727	1167	1518	1806	102900	762	1222	1589	1890	108200	797	1277	1660	1973
92400	692	1113	1449	1724	97700	727	1168	1520	1808	103000	763	1223	1590	1891	108300	798	1278	1661	1975
92500	693	1114	1450	1726	97800	728	1169	1521	1809	103100	763	1224	1592	1893	108400	799	1279	1663	1977
92600	693	1115	1452	1727	97900	729	1170	1522	1811	103200	764	1225	1593	1895	108500	799	1280	1664	1978
92700	694	1116	1453	1729	98000	729	1171	1524	1813	103300	765	1226	1594	1896	108600	800	1281	1665	1980
92800	695	1117	1454	1731	98100	730	1172	1525	1814	103400	765	1227	1596	1898	108700	801	1282	1667	1981
92900	695	1118	1456	1732	98200	731	1173	1526	1816	103500	766	1228	1597	1899	108800	801	1283	1668	1983
93000	696	1119	1457	1734	98300	731	1174	1528	1817	103600	767	1229	1598	1901	108900	802	1284	1669	1985
93100	697	1120	1458	1735	98400	732	1175	1529	1819	103700	767	1230	1600	1902	109000	803	1285	1671	1986
93200	697	1121	1460	1737	98500	733	1176	1530	1820	103800	768	1231	1601	1904	109100	803	1286	1672	1988
93300	698	1122	1461	1738	98600	733	1177	1532	1822	103900	769	1232	1602	1906	109200	804	1287	1673	1989
93400	699	1123	1462	1740	98700	734	1178	1533	1824	104000	769	1233	1604	1907	109300	805	1288	1675	1991
93500	699	1124	1464	1742	98800	735	1179	1534	1825	104100	770	1234	1605	1909	109400	805	1289	1676	1992
93600	700	1125	1465	1743	98900	735	1180	1536	1827	104200	771	1235	1606	1910	109500	806	1290	1677	1994
93700	701	1126	1466	1745	99000	736	1181	1537	1828	104300	771	1236	1608	1912	109600	807	1291	1679	1996
93800	701	1127	1468	1746	99100	737	1182	1538	1830	104400	772	1237	1609	1914	109700	807	1292	1680	1997
93900	702	1128	1469	1748	99200	737	1183	1540	1831	104500	773	1238	1610	1915	109800	808	1293	1681	1999
94000	703	1129	1470	1749	99300	738	1184	1541	1833	104600	773	1239	1612	1917	109900	809	1294	1683	2000
94100	703	1130	1472	1751	99400	739	1185	1542	1835	104700	774	1240	1613	1918	110000	809	1295	1684	2002
94200	704	1131	1473	1753	99500	739	1186	1544	1836	104800	775	1241	1614	1920	110100	810	1296	1685	2003
94300	705	1132	1474	1754	99600	740	1187	1545	1838	104900	775	1242	1616	1921	110200	811	1297	1687	2005
94400	705	1133	1476	1756	99700	741	1188	1546	1839	105000	776	1243	1617	1923	110300	811	1298	1688	2007
94500	706	1134	1477	1757	99800	741	1189	1548	1841	105100	777	1244	1618	1925	110400	812	1299	1689	2008
94600	707	1135	1478	1759	99900	742	1190	1549	1843	105200	777	1245	1620	1926	110500	813	1300	1691	2010
94700	707	1136	1480	1760	100000	743	1191	1550	1844	105300	778	1246	1621	1928	110600	813	1301	1692	2011
94800	708	1137	1481	1762	100100	743	1192	1552	1846	105400	779	1247	1622	1929	110700	814	1303	1693	2013
94900	709	1138	1482	1764	100200	744	1194	1553	1847	105500	779	1249	1624	1931	110800	815	1304	1695	2014
95000	709	1140	1484	1765	100300	745	1195	1554	1849	105600	780	1250	1625	1932	110900	815	1305	1696	2016
95100	710	1141	1485	1767	100400	745	1196	1556	1850	105700	781	1251	1626	1934	111000	816	1306	1697	2018
95200	711	1142	1486	1768	100500	746	1197	1557	1852	105800	781	1252	1628	1936	111100	817	1307	1699	2019
95300	711	1143	1488	1770	100600	747	1198	1558	1854	105900	782	1253	1629	1937	111200	817	1308	1700	2021
95400	712	1144	1489	1772	100700	747	1199	1560	1855	106000	783	1254	1630	1939	111300	818	1309	1701	2022
95500	713	1145	1490	1773	100800	748	1200	1561	1857	106100	783	1255	1632	1940	111400	819	1310	1703	2024
95600	713	1146	1492	1775	100900	749	1201	1562	1858	106200	784	1256	1633	1942	111500	819	1311	1704	2026
95700	714	1147	1493	1776	101000	749	1202	1564	1860	106300	785	1257	1634	1943	111600	820	1312	1705	2027
95800	715	1148	1494	1778	101100	750	1203	1565	1861	106400	785	1258	1636	1945	111700	821	1313	1707	2029
95900	715	1149	1496	1779	101200	751	1204	1566	1863	106500	786	1259	1637	1947	111800	821	1314	1708	2030
96000	716	1150	1497	1781	101300	751	1205	1568	1865	106600	787	1260	1638	1948	111900	822	1315	1709	2032
96100	717	1151	1498	1783	101400	752	1206	1569	1866	106700	787	1261	1640	1950	112000	823	1316	1711	2033
96200	717	1152	1500	1784	101500	753	1207	1570	1868	106800	788	1262	1641	1951	112100	823	1317	1712	2035
96300	718	1153	1501	1786	101600	753	1208	1572	1869	106900	789	1263	1643	1953	112200	824	1318	1713	2037
96400	719	1154	1502	1787	101700	754	1209	1573	1871	107000	789	1264	1644	1955	112300	825	1319	1715	2038
96500	719	1155	1504	1789	101800	755	1210	1574	1872	107100	790	1265	1645	1956	112400	825	1320	1716	2040
96600	720	1156	1505	1790	101900	755	1211	1576	1874	107200	791	1266	1647	1958	112500	826	1321	1717	2041
96700	721	1157	1506	1792	102000	756	1212	1577	1876	107300	791	1267	1648	1959	112600	827	1322	1719	2043

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	827	1323	1720	2044	118000	863	1378	1791	2128	123300	898	1433	1861	2212	128600	934	1488	1932	2295
112800	828	1324	1721	2046	118100	864	1379	1792	2130	123400	899	1434	1863	2213	128700	934	1489	1934	2297
112900	829	1325	1723	2048	118200	864	1380	1793	2131	123500	900	1435	1864	2215	128800	935	1490	1935	2298
113000	829	1326	1724	2049	118300	865	1381	1795	2133	123600	900	1436	1865	2216	128900	936	1491	1936	2300
113100	830	1327	1725	2051	118400	866	1382	1796	2134	123700	901	1437	1867	2218	129000	936	1493	1938	2302
113200	831	1328	1727	2052	118500	866	1383	1797	2136	123800	902	1439	1868	2220	129100	937	1494	1939	2303
113300	831	1330	1728	2054	118600	867	1385	1799	2138	123900	902	1440	1869	2221	129200	938	1495	1940	2305
113400	832	1331	1729	2055	118700	868	1386	1800	2139	124000	903	1441	1871	2223	129300	938	1496	1942	2306
113500	833	1332	1731	2057	118800	868	1387	1801	2141	124100	904	1442	1872	2224	129400	939	1497	1943	2308
113600	833	1333	1732	2059	118900	869	1388	1803	2142	124200	904	1443	1873	2226	129500	940	1498	1944	2309
113700	834	1334	1733	2060	119000	870	1389	1804	2144	124300	905	1444	1875	2227	129600	940	1499	1946	2311
113800	835	1335	1735	2062	119100	870	1390	1805	2145	124400	906	1445	1876	2229	129700	941	1500	1947	2313
113900	835	1336	1736	2063	119200	871	1391	1807	2147	124500	906	1446	1877	2231	129800	942	1501	1948	2314
114000	836	1337	1737	2065	119300	872	1392	1808	2149	124600	907	1447	1879	2232	129900	942	1502	1950	2316
114100	837	1338	1739	2067	119400	872	1393	1809	2150	124700	908	1448	1880	2234	130000	943	1503	1951	2317
114200	837	1339	1740	2068	119500	873	1394	1811	2152	124800	908	1449	1881	2235	130100	944	1504	1952	2319
114300	838	1340	1741	2070	119600	874	1395	1812	2153	124900	909	1450	1883	2237	130200	944	1505	1954	2321
114400	839	1341	1743	2071	119700	874	1396	1813	2155	125000	910	1451	1884	2238	130300	945	1506	1955	2322
114500	839	1342	1744	2073	119800	875	1397	1815	2156	125100	910	1452	1885	2240	130400	946	1507	1956	2324
114600	840	1343	1745	2074	119900	876	1398	1816	2158	125200	911	1453	1887	2242	130500	946	1508	1958	2325
114700	841	1344	1747	2076	120000	876	1399	1817	2160	125300	912	1454	1888	2243	130600	947	1509	1959	2327
114800	841	1345	1748	2078	120100	877	1400	1819	2161	125400	912	1455	1889	2245	130700	948	1510	1960	2328
114900	842	1346	1749	2079	120200	878	1401	1820	2163	125500	913	1456	1891	2246	130800	948	1511	1962	2330
115000	843	1347	1751	2081	120300	878	1402	1821	2164	125600	914	1457	1892	2248	130900	949	1512	1963	2332
115100	843	1348	1752	2082	120400	879	1403	1823	2166	125700	914	1458	1893	2250	131000	950	1513	1964	2333
115200	844	1349	1753	2084	120500	880	1404	1824	2168	125800	915	1459	1895	2251	131100	950	1514	1966	2335
115300	845	1350	1755	2085	120600	880	1405	1825	2169	125900	916	1460	1896	2253	131200	951	1515	1967	2336
115400	845	1351	1756	2087	120700	881	1406	1827	2171	126000	916	1461	1897	2254	131300	952	1516	1968	2338
115500	846	1352	1757	2089	120800	882	1407	1828	2172	126100	917	1462	1899	2256	131400	952	1517	1970	2339
115600	847	1353	1759	2090	120900	882	1408	1829	2174	126200	918	1463	1900	2257	131500	953	1518	1971	2341
115700	847	1354	1760	2092	121000	883	1409	1831	2175	126300	918	1464	1901	2259	131600	954	1520	1972	2343
115800	848	1355	1761	2093	121100	884	1410	1832	2177	126400	919	1466	1903	2261	131700	954	1521	1974	2344
115900	849	1357	1763	2095	121200	884	1412	1833	2179	126500	920	1467	1904	2262	131800	955	1522	1975	2346
116000	849	1358	1764	2097	121300	885	1413	1835	2180	126600	920	1468	1905	2264	131900	956	1523	1976	2347
116100	850	1359	1765	2098	121400	886	1414	1836	2182	126700	921	1469	1907	2265	132000	956	1524	1978	2349
116200	851	1360	1767	2100	121500	886	1415	1837	2183	126800	922	1470	1908	2267	132100	957	1525	1979	2350
116300	852	1361	1768	2101	121600	887	1416	1839	2185	126900	922	1471	1909	2268	132200	958	1526	1980	2352
116400	852	1362	1769	2103	121700	888	1417	1840	2186	127000	923	1472	1911	2270	132300	958	1527	1982	2354
116500	853	1363	1771	2104	121800	888	1418	1841	2188	127100	924	1473	1912	2272	132400	959	1528	1983	2355
116600	854	1364	1772	2106	121900	889	1419	1843	2190	127200	924	1474	1913	2273	132500	960	1529	1984	2357
116700	854	1365	1773	2108	122000	890	1420	1844	2191	127300	925	1475	1915	2275	132600	960	1530	1986	2358
116800	855	1366	1775	2109	122100	890	1421	1845	2193	127400	926	1476	1916	2276	132700	961	1531	1987	2360
116900	856	1367	1776	2111	122200	891	1422	1847	2194	127500	926	1477	1917	2278	132800	962	1532	1988	2362
117000	856	1368	1777	2112	122300	892	1423	1848	2196	127600	927	1478	1919	2280	132900	962	1533	1990	2363
117100	857	1369	1779	2114	122400	892	1424	1849	2197	127700	928	1479	1920	2281	133000	963	1534	1991	2365
117200	858	1370	1780	2115	122500	893	1425	1851	2199	127800	928	1480	1921	2283	133100	964	1535	1992	2366
117300	858	1371	1781	2117	122600	894	1426	1852	2201	127900	929	1481	1923	2284	133200	964	1536	1994	2368
117400	859	1372	1783	2119	122700	894	1427	1853	2202	128000	930	1482	1924	2286	133300	965	1537	1995	2369
117500	860	1373	1784	2120	122800	895	1428	1855	2204	128100	930	1483	1925	2287	133400	966	1538	1996	2371
117600	860	1374	1785	2122	122900	896	1429	1856	2205	128200	931	1484	1927	2289	133500	966	1539	1998	2373
117700	861	1375	1787	2123	123000	896	1430	1857	2207	128300	932	1485	1928	2291	133600	967	1540	1999	2374
117800	862	1376	1788	2125	123100	897	1431	1859	2209	128400	932	1486	1929	2292	133700	968	1541	2000	2376
117900	862	1377	1789	2126	123200	898	1432	1860	2210	128500	933	1487	1931	2294	133800	968	1542	2002	2377

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paie ment mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	969	1543	2003	2379	138000	996	1586	2058	2444	142100	1024	1629	2112	2508	146200	1051	1671	2167	2573
134000	970	1544	2004	2380	138100	997	1587	2059	2445	142200	1024	1630	2114	2510	146300	1052	1672	2168	2575
134100	970	1545	2006	2382	138200	998	1588	2060	2447	142300	1025	1631	2115	2511	146400	1052	1673	2170	2576
134200	971	1546	2007	2384	138300	998	1589	2062	2448	142400	1026	1632	2116	2513	146500	1053	1674	2171	2578
134300	972	1548	2008	2385	138400	999	1590	2063	2450	142500	1026	1633	2118	2515	146600	1054	1675	2172	2579
134400	972	1549	2010	2387	138500	1000	1591	2064	2451	142600	1027	1634	2119	2516	146700	1054	1676	2174	2581
134500	973	1550	2011	2388	138600	1000	1592	2066	2453	142700	1028	1635	2120	2518	146800	1055	1677	2175	2582
134600	974	1551	2012	2390	138700	1001	1593	2067	2455	142800	1028	1636	2122	2519	146900	1056	1678	2176	2584
134700	974	1552	2014	2392	138800	1002	1594	2068	2456	142900	1029	1637	2123	2521	147000	1056	1679	2178	2586
134800	975	1553	2015	2393	138900	1002	1595	2070	2458	143000	1030	1638	2124	2522	147100	1057	1680	2179	2587
134900	976	1554	2016	2395	139000	1003	1596	2071	2459	143100	1030	1639	2126	2524	147200	1058	1681	2180	2589
135000	976	1555	2018	2396	139100	1004	1597	2072	2461	143200	1031	1640	2127	2526	147300	1058	1683	2182	2590
135100	977	1556	2019	2398	139200	1004	1598	2074	2463	143300	1032	1641	2128	2527	147400	1059	1684	2183	2592
135200	978	1557	2020	2399	139300	1005	1599	2075	2464	143400	1032	1642	2130	2529	147500	1060	1685	2184	2593
135300	978	1558	2022	2401	139400	1006	1600	2076	2466	143500	1033	1643	2131	2530	147600	1060	1686	2186	2595
135400	979	1559	2023	2403	139500	1006	1602	2078	2467	143600	1034	1644	2132	2532	147700	1061	1687	2187	2597
135500	980	1560	2024	2404	139600	1007	1603	2079	2469	143700	1034	1645	2134	2533	147800	1062	1688	2188	2598
135600	980	1561	2026	2406	139700	1008	1604	2080	2470	143800	1035	1646	2135	2535	147900	1062	1689	2190	2600
135700	981	1562	2027	2407	139800	1008	1605	2082	2472	143900	1036	1647	2136	2537	148000	1063	1690	2191	2601
135800	982	1563	2028	2409	139900	1009	1606	2083	2474	144000	1036	1648	2138	2538	148100	1064	1691	2192	2603
135900	982	1564	2030	2410	140000	1010	1607	2084	2475	144100	1037	1649	2139	2540	148200	1064	1692	2194	2604
136000	983	1565	2031	2412	140100	1010	1608	2086	2477	144200	1038	1650	2140	2541	148300	1065	1693	2195	2606
136100	984	1566	2032	2414	140200	1011	1609	2087	2478	144300	1038	1651	2142	2543	148400	1066	1694	2196	2608
136200	984	1567	2034	2415	140300	1012	1610	2088	2480	144400	1039	1652	2143	2545	148500	1066	1695	2198	2609
136300	985	1568	2035	2417	140400	1012	1611	2090	2481	144500	1040	1653	2144	2546	148600	1067	1696	2199	2611
136400	986	1569	2036	2418	140500	1013	1612	2091	2483	144600	1040	1654	2146	2548	148700	1068	1697	2200	2612
136500	986	1570	2038	2420	140600	1014	1613	2092	2485	144700	1041	1656	2147	2549	148800	1068	1698	2202	2614
136600	987	1571	2039	2421	140700	1014	1614	2094	2486	144800	1042	1657	2148	2551	148900	1069	1699	2203	2616
136700	988	1572	2040	2423	140800	1015	1615	2095	2488	144900	1042	1658	2150	2552	149000	1070	1700	2204	2617
136800	988	1573	2042	2425	140900	1016	1616	2096	2489	145000	1043	1659	2151	2554	149100	1070	1701	2206	2619
136900	989	1575	2043	2426	141000	1016	1617	2098	2491	145100	1044	1660	2152	2556	149200	1071	1702	2207	2620
137000	990	1576	2044	2428	141100	1017	1618	2099	2492	145200	1044	1661	2154	2557	149300	1072	1703	2208	2622
137100	990	1577	2046	2429	141200	1018	1619	2100	2494	145300	1045	1662	2155	2559	149400	1072	1704	2210	2623
137200	991	1578	2047	2431	141300	1018	1620	2102	2496	145400	1046	1663	2156	2560	149500	1073	1705	2211	2625
137300	992	1579	2048	2433	141400	1019	1621	2103	2497	145500	1046	1664	2158	2562	149600	1074	1706	2212	2627
137400	992	1580	2050	2434	141500	1020	1622	2104	2499	145600	1047	1665	2159	2563	149700	1074	1707	2214	2628
137500	993	1581	2051	2436	141600	1020	1623	2106	2500	145700	1048	1666	2160	2565	149800	1075	1708	2215	2630
137600	994	1582	2052	2437	141700	1021	1624	2107	2502	145800	1048	1667	2162	2567	149900	1076	1709	2216	2631
137700	994	1583	2054	2439	141800	1022	1625	2108	2504	145900	1049	1668	2163	2568	150000	1076	1711	2218	2633
137800	995	1584	2055	2440	141900	1022	1626	2110	2505	146000	1050	1669	2164	2570					
137900	996	1585	2056	2442	142000	1023	1627	2111	2507	146100	1050	1670	2166	2571					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1076 plus 0.67% of income over \$150,000	1711 plus 1.04% of income over 150,000	2218 plus 1.33% of income over \$150,000	2633 plus 1.58% of income over \$150,000
Pour revenu dépassant 150 000\$	1076 plus 0,67% du revenu dépassant 150 000\$	1711 plus 1,04% du revenu dépassant 150 000\$	2218 plus 1,33% du revenu dépassant 150 000\$	2633 plus 1,58% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	109	169	191	213	17300	142	256	348	394	22600	200	343	457	550
6800	0	0	0	0	12100	109	172	194	217	17400	143	258	350	398	22700	201	344	459	553
6900	0	0	0	1	12200	110	175	197	220	17500	144	260	352	402	22800	202	346	461	555
7000	2	3	4	5	12300	110	177	200	224	17600	145	261	354	405	22900	203	347	463	557
7100	5	7	8	10	12400	111	180	203	227	17700	146	263	356	409	23000	204	349	465	559
7200	9	11	13	15	12500	111	182	206	230	17800	147	264	358	413	23100	205	350	467	562
7300	12	14	17	19	12600	111	185	209	234	17900	148	266	360	417	23200	206	352	469	564
7400	15	18	21	24	12700	112	187	212	237	18000	149	268	363	420	23300	207	353	471	566
7500	19	22	25	28	12800	112	190	215	241	18100	150	269	365	424	23400	208	355	472	569
7600	22	26	29	33	12900	112	193	218	244	18200	151	271	367	428	23500	209	356	474	571
7700	25	29	33	37	13000	113	195	221	247	18300	152	273	369	432	23600	210	358	476	573
7800	29	33	37	42	13100	113	198	224	251	18400	154	274	371	435	23700	211	359	478	576
7900	32	37	42	46	13200	114	200	227	254	18500	155	276	373	439	23800	212	361	480	578
8000	35	40	46	51	13300	114	203	230	258	18600	156	277	375	443	23900	213	362	482	580
8100	38	44	50	56	13400	114	206	233	261	18700	157	279	377	447	24000	214	364	484	582
8200	42	48	54	60	13500	115	208	236	265	18800	158	281	379	450	24100	215	365	486	585
8300	45	52	58	65	13600	115	210	239	268	18900	159	282	381	454	24200	216	367	488	587
8400	48	55	62	69	13700	116	211	242	271	19000	160	284	383	458	24300	217	368	490	589
8500	52	59	66	74	13800	116	212	245	275	19100	161	286	385	462	24400	218	370	492	592
8600	55	63	71	78	13900	116	213	248	278	19200	162	287	387	465	24500	219	372	494	594
8700	58	66	75	83	14000	117	214	251	282	19300	164	289	389	469	24600	220	373	496	596
8800	62	70	79	87	14100	117	215	254	285	19400	165	291	391	473	24700	221	375	498	598
8900	65	74	83	92	14200	118	216	257	288	19500	166	292	393	476	24800	222	376	500	601
9000	68	78	87	97	14300	118	217	260	292	19600	167	294	395	478	24900	223	378	502	603
9100	72	81	91	101	14400	119	218	263	295	19700	168	295	397	481	25000	223	379	504	605
9200	75	85	95	106	14500	119	220	266	299	19800	169	297	399	483	25100	224	381	505	608
9300	78	89	100	110	14600	120	221	269	302	19900	170	299	401	486	25200	225	382	507	610
9400	81	93	104	115	14700	120	222	272	306	20000	171	300	404	488	25300	226	384	509	612
9500	85	96	108	119	14800	121	223	275	309	20100	172	302	406	490	25400	227	385	511	615
9600	88	100	112	124	14900	121	224	278	312	20200	173	304	408	493	25500	228	387	513	617
9700	91	104	116	128	15000	122	225	281	316	20300	175	305	410	495	25600	229	388	515	619
9800	95	107	120	133	15100	122	226	284	319	20400	176	307	412	498	25700	230	390	517	621
9900	98	111	124	138	15200	123	227	287	323	20500	177	308	414	500	25800	231	391	519	624
10000	101	115	128	142	15300	123	228	290	326	20600	178	310	416	502	25900	232	393	521	626
10100	102	118	132	146	15400	124	229	293	329	20700	179	312	418	505	26000	233	394	523	628
10200	102	120	135	149	15500	125	231	296	333	20800	180	313	420	507	26100	234	395	525	630
10300	102	123	138	153	15600	126	232	299	336	20900	181	315	422	510	26200	235	397	526	632
10400	103	126	141	156	15700	127	234	302	340	21000	182	317	424	512	26300	236	398	528	635
10500	103	129	144	160	15800	128	235	305	343	21100	183	318	426	514	26400	237	400	530	637
10600	104	131	147	164	15900	129	236	308	347	21200	185	320	428	517	26500	238	401	532	639
10700	104	134	151	167	16000	130	238	311	350	21300	186	321	430	519	26600	239	402	534	641
10800	104	137	154	171	16100	131	239	314	353	21400	187	323	432	521	26700	239	404	535	643
10900	105	140	157	174	16200	131	241	317	357	21500	188	325	434	524	26800	240	405	537	645
11000	105	142	160	178	16300	132	242	320	360	21600	189	326	436	526	26900	241	407	539	647
11100	105	145	163	182	16400	133	244	323	364	21700	190	328	438	529	27000	242	408	541	650
11200	106	148	166	185	16500	134	245	326	367	21800	191	330	440	531	27100	243	410	543	652
11300	106	151	170	189	16600	135	246	329	370	21900	192	331	442	533	27200	244	411	544	654
11400	107	153	173	192	16700	136	248	332	374	22000	193	333	445	536	27300	245	412	546	656
11500	107	156	176	196	16800	137	249	335	377	22100	194	335	447	538	27400	246	414	548	658
11600	107	159	179	199	16900	138	251	338	381	22200	196	336	449	541	27500	247	415	550	660
11700	108	162	182	203	17000	139	252	341	384	22300	197	338	451	543	27600	248	417	552	662
11800	108	164	185	206	17100	140	254	344	388	22400	198	339	453	545	27700	248	418	553	664
11900	109	167	188	210	17200	141	255	346	391	22500	199	341	455	548	27800	249	419	555	667

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	250	421	557	669	33200	292	486	641	768	38500	335	552	726	868	43800	379	621	815	973
28000	251	422	559	671	33300	293	487	642	770	38600	335	553	727	870	43900	380	622	816	975
28100	252	424	561	673	33400	294	488	644	771	38700	336	554	729	872	44000	381	624	818	977
28200	253	425	563	675	33500	295	490	646	773	38800	337	556	731	874	44100	382	625	820	979
28300	254	426	564	677	33600	295	491	647	775	38900	338	557	732	876	44200	382	626	821	981
28400	255	428	566	679	33700	296	492	649	777	39000	339	558	734	878	44300	383	628	823	983
28500	256	429	568	681	33800	297	493	650	779	39100	339	559	736	880	44400	384	629	825	985
28600	257	431	570	684	33900	298	494	652	781	39200	340	561	737	881	44500	385	630	826	987
28700	257	432	572	686	34000	298	496	653	783	39300	341	562	739	883	44600	386	631	828	989
28800	258	433	573	688	34100	299	497	655	784	39400	342	563	740	885	44700	387	633	830	991
28900	259	435	575	690	34200	300	498	657	786	39500	343	565	742	887	44800	387	634	831	993
29000	260	436	577	692	34300	301	499	658	788	39600	344	566	744	889	44900	388	635	833	995
29100	261	438	579	694	34400	302	501	660	790	39700	344	567	745	891	45000	389	637	835	997
29200	262	439	581	696	34500	302	502	661	792	39800	345	568	747	893	45100	390	638	837	999
29300	263	440	582	699	34600	303	503	663	794	39900	346	570	749	895	45200	391	639	838	1001
29400	264	442	584	701	34700	304	504	664	796	40000	347	571	750	897	45300	392	641	840	1003
29500	265	443	586	703	34800	305	505	666	797	40100	348	572	752	899	45400	393	642	842	1005
29600	266	445	588	705	34900	306	507	668	799	40200	349	574	754	901	45500	393	643	843	1007
29700	266	446	589	707	35000	306	508	669	801	40300	349	575	755	903	45600	394	645	845	1009
29800	267	447	591	708	35100	307	509	671	803	40400	350	576	757	905	45700	395	646	847	1011
29900	268	448	592	710	35200	308	510	672	805	40500	351	578	759	907	45800	396	647	848	1013
30000	268	449	593	712	35300	309	512	674	807	40600	352	579	760	909	45900	397	648	850	1015
30100	269	450	595	713	35400	309	513	675	809	40700	353	580	762	911	46000	397	650	851	1017
30200	270	451	596	715	35500	310	514	677	810	40800	354	581	764	913	46100	398	651	853	1019
30300	271	452	598	717	35600	311	515	679	812	40900	354	583	765	915	46200	399	652	855	1020
30400	271	453	599	718	35700	312	516	680	814	41000	355	584	767	917	46300	400	653	856	1022
30500	272	455	601	720	35800	313	518	682	816	41100	356	585	769	919	46400	401	655	858	1024
30600	273	456	602	722	35900	313	519	683	818	41200	357	587	771	921	46500	401	656	860	1026
30700	273	457	603	723	36000	314	520	685	820	41300	358	588	772	923	46600	402	657	861	1028
30800	274	458	605	725	36100	315	521	687	822	41400	359	589	774	925	46700	403	658	863	1030
30900	275	459	606	727	36200	316	523	688	824	41500	360	591	776	927	46800	404	660	865	1032
31000	276	460	608	729	36300	317	524	690	826	41600	360	592	777	929	46900	405	661	866	1034
31100	276	461	609	730	36400	317	525	691	827	41700	361	593	779	931	47000	405	662	868	1036
31200	277	462	611	732	36500	318	527	693	829	41800	362	595	781	933	47100	406	664	869	1038
31300	278	463	612	734	36600	319	528	695	831	41900	363	596	782	935	47200	407	665	871	1040
31400	278	465	613	735	36700	320	529	696	833	42000	364	597	784	937	47300	408	666	873	1042
31500	279	466	615	737	36800	321	530	698	835	42100	365	599	786	939	47400	409	667	874	1044
31600	280	467	616	739	36900	322	532	700	837	42200	365	600	787	941	47500	409	669	876	1046
31700	281	468	618	740	37000	322	533	701	839	42300	366	601	789	943	47600	410	670	878	1048
31800	281	469	619	742	37100	323	534	703	841	42400	367	603	791	945	47700	411	671	879	1050
31900	282	470	621	744	37200	324	535	705	843	42500	368	604	793	947	47800	412	672	881	1052
32000	283	471	622	745	37300	325	537	706	845	42600	369	605	794	949	47900	413	674	883	1054
32100	284	472	624	747	37400	326	538	708	847	42700	370	606	796	951	48000	413	675	884	1055
32200	284	474	625	749	37500	326	539	709	849	42800	371	608	798	953	48100	414	676	886	1057
32300	285	475	627	751	37600	327	540	711	851	42900	371	609	799	955	48200	415	677	887	1059
32400	286	476	628	753	37700	328	542	713	853	43000	372	610	801	957	48300	416	679	889	1061
32500	287	477	630	755	37800	329	543	714	854	43100	373	612	803	959	48400	417	680	891	1063
32600	287	479	631	757	37900	330	544	716	856	43200	374	613	804	961	48500	417	681	892	1065
32700	288	480	633	758	38000	330	546	718	858	43300	375	614	806	963	48600	418	683	894	1067
32800	289	481	635	760	38100	331	547	719	860	43400	376	616	808	965	48700	419	684	896	1069
32900	290	482	636	762	38200	332	548	721	862	43500	376	617	809	967	48800	420	685	897	1071
33000	291	483	638	764	38300	333	549	722	864	43600	377	618	811	969	48900	421	686	899	1073
33100	291	485	639	766	38400	334	551	724	866	43700	378	620	813	971	49000	421	688	901	1075

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

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Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	422	689	902	1077	54400	466	758	991	1181	59700	510	826	1078	1285	65000	550	888	1158	1380
49200	423	690	904	1079	54500	467	759	992	1183	59800	511	827	1080	1286	65100	550	889	1160	1381
49300	424	691	906	1081	54600	468	760	994	1185	59900	512	828	1081	1288	65200	551	890	1161	1383
49400	425	693	907	1083	54700	469	761	996	1187	60000	512	829	1083	1290	65300	552	891	1163	1385
49500	425	694	909	1085	54800	470	763	997	1189	60100	513	830	1084	1292	65400	553	892	1164	1387
49600	426	695	911	1087	54900	470	764	999	1191	60200	514	832	1086	1294	65500	553	893	1166	1388
49700	427	697	912	1089	55000	471	765	1001	1193	60300	515	833	1087	1296	65600	554	895	1167	1390
49800	428	698	914	1091	55100	472	767	1002	1195	60400	515	834	1089	1297	65700	555	896	1169	1392
49900	429	699	916	1093	55200	473	768	1004	1197	60500	516	835	1090	1299	65800	555	897	1170	1394
50000	430	701	917	1095	55300	474	769	1006	1199	60600	517	836	1092	1301	65900	556	898	1171	1395
50100	430	702	919	1097	55400	475	770	1007	1201	60700	518	838	1093	1303	66000	557	899	1173	1397
50200	431	703	921	1099	55500	475	772	1009	1203	60800	519	839	1095	1305	66100	557	900	1174	1399
50300	432	704	922	1100	55600	476	773	1011	1205	60900	519	840	1097	1306	66200	558	901	1176	1400
50400	433	706	924	1102	55700	477	774	1012	1207	61000	520	841	1098	1308	66300	559	902	1177	1402
50500	434	707	926	1104	55800	478	776	1014	1209	61100	521	842	1100	1310	66400	559	904	1179	1404
50600	435	708	927	1106	55900	479	777	1016	1211	61200	522	844	1101	1312	66500	560	905	1180	1406
50700	435	710	929	1108	56000	480	778	1017	1213	61300	522	845	1103	1314	66600	561	906	1182	1407
50800	436	711	931	1110	56100	480	780	1019	1215	61400	523	846	1104	1316	66700	562	907	1183	1409
50900	437	712	932	1112	56200	481	781	1021	1217	61500	524	847	1106	1317	66800	562	908	1185	1411
51000	438	714	934	1114	56300	482	782	1022	1219	61600	525	848	1107	1319	66900	563	909	1186	1413
51100	439	715	936	1116	56400	483	783	1024	1221	61700	525	850	1109	1321	67000	564	910	1188	1415
51200	440	716	937	1118	56500	484	785	1026	1222	61800	526	851	1110	1323	67100	565	912	1189	1416
51300	440	717	939	1120	56600	485	786	1027	1224	61900	527	852	1112	1325	67200	565	913	1191	1418
51400	441	719	941	1122	56700	485	787	1029	1226	62000	528	853	1113	1326	67300	566	914	1192	1420
51500	442	720	942	1124	56800	486	789	1030	1228	62100	529	854	1115	1328	67400	567	915	1194	1422
51600	443	721	944	1126	56900	487	790	1032	1230	62200	529	856	1117	1330	67500	568	916	1195	1423
51700	444	723	946	1128	57000	488	791	1034	1232	62300	530	857	1118	1332	67600	568	917	1197	1425
51800	445	724	947	1130	57100	489	792	1035	1234	62400	531	858	1120	1334	67700	569	919	1198	1427
51900	445	725	949	1132	57200	490	794	1037	1236	62500	532	859	1121	1336	67800	570	920	1200	1429
52000	446	726	951	1134	57300	490	795	1039	1238	62600	532	860	1123	1337	67900	571	921	1201	1430
52100	447	728	952	1136	57400	491	796	1040	1240	62700	533	862	1124	1339	68000	571	922	1203	1432
52200	448	729	954	1138	57500	492	798	1042	1242	62800	534	863	1126	1341	68100	572	923	1204	1434
52300	449	730	956	1140	57600	493	799	1044	1244	62900	535	864	1127	1343	68200	573	924	1206	1436
52400	450	732	957	1142	57700	494	800	1045	1246	63000	535	865	1129	1345	68300	574	926	1207	1438
52500	450	733	959	1144	57800	495	802	1047	1248	63100	536	866	1130	1346	68400	574	927	1209	1439
52600	451	734	961	1146	57900	495	803	1049	1250	63200	537	868	1132	1348	68500	575	928	1210	1441
52700	452	736	962	1148	58000	496	804	1050	1252	63300	538	869	1133	1350	68600	576	929	1212	1443
52800	453	737	964	1150	58100	497	805	1052	1254	63400	539	870	1135	1352	68700	577	930	1213	1445
52900	454	738	966	1152	58200	498	807	1054	1256	63500	539	871	1136	1354	68800	577	931	1215	1446
53000	455	739	967	1154	58300	499	808	1055	1258	63600	540	872	1138	1355	68900	578	933	1216	1448
53100	455	741	969	1156	58400	500	809	1057	1260	63700	541	873	1139	1357	69000	579	934	1218	1450
53200	456	742	971	1158	58500	500	811	1059	1262	63800	541	874	1141	1359	69100	580	935	1219	1452
53300	457	743	972	1160	58600	501	812	1060	1264	63900	542	876	1142	1361	69200	580	936	1221	1453
53400	458	745	974	1161	58700	502	813	1062	1266	64000	543	877	1144	1362	69300	581	937	1222	1455
53500	459	746	976	1163	58800	503	815	1064	1268	64100	543	878	1145	1364	69400	582	938	1224	1457
53600	460	747	977	1165	58900	504	816	1065	1270	64200	544	879	1147	1366	69500	583	940	1225	1459
53700	460	748	979	1167	59000	505	817	1067	1272	64300	545	880	1148	1368	69600	583	941	1227	1461
53800	461	750	981	1169	59100	505	818	1069	1274	64400	546	881	1150	1369	69700	584	942	1228	1462
53900	462	751	982	1171	59200	506	820	1070	1276	64500	546	882	1151	1371	69800	585	943	1230	1464
54000	463	752	984	1173	59300	507	821	1072	1277	64600	547	883	1153	1373	69900	586	944	1231	1466
54100	464	754	986	1175	59400	508	822	1073	1279	64700	548	884	1154	1374	70000	586	945	1233	1468
54200	465	755	987	1177	59500	509	823	1075	1281	64800	548	886	1155	1376	70100	587	947	1234	1469
54300	465	756	989	1179	59600	509	824	1077	1283	64900	549	887	1157	1378	70200	588	948	1236	1471

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	589	949	1237	1473	75600	628	1011	1317	1567	80900	668	1072	1396	1661	86200	708	1134	1475	1754
70400	589	950	1239	1475	75700	629	1012	1318	1569	81000	669	1074	1397	1662	86300	708	1135	1477	1756
70500	590	951	1240	1476	75800	630	1013	1320	1570	81100	670	1075	1399	1664	86400	709	1136	1478	1758
70600	591	952	1242	1478	75900	631	1014	1321	1572	81200	670	1076	1400	1666	86500	710	1138	1480	1760
70700	592	954	1243	1480	76000	631	1015	1323	1574	81300	671	1077	1402	1668	86600	711	1139	1481	1762
70800	592	955	1245	1482	76100	632	1016	1324	1576	81400	672	1078	1403	1669	86700	711	1140	1483	1763
70900	593	956	1246	1484	76200	633	1018	1326	1577	81500	673	1079	1405	1671	86800	712	1141	1484	1765
71000	594	957	1248	1485	76300	634	1019	1327	1579	81600	673	1081	1406	1673	86900	713	1142	1486	1767
71100	595	958	1249	1487	76400	634	1020	1329	1581	81700	674	1082	1408	1675	87000	714	1143	1487	1769
71200	595	959	1251	1489	76500	635	1021	1330	1583	81800	675	1083	1409	1677	87100	714	1145	1489	1770
71300	596	961	1252	1491	76600	636	1022	1332	1584	81900	676	1084	1411	1678	87200	715	1146	1490	1772
71400	597	962	1254	1492	76700	637	1023	1333	1586	82000	676	1085	1412	1680	87300	716	1147	1492	1774
71500	598	963	1255	1494	76800	637	1025	1334	1588	82100	677	1086	1414	1682	87400	717	1148	1493	1776
71600	598	964	1257	1496	76900	638	1026	1336	1590	82200	678	1088	1415	1684	87500	717	1149	1495	1777
71700	599	965	1258	1498	77000	639	1027	1337	1592	82300	679	1089	1417	1685	87600	718	1150	1496	1779
71800	600	966	1260	1499	77100	640	1028	1339	1593	82400	679	1090	1418	1687	87700	719	1152	1498	1781
71900	601	968	1261	1501	77200	640	1029	1340	1595	82500	680	1091	1420	1689	87800	720	1153	1499	1783
72000	601	969	1263	1503	77300	641	1030	1342	1597	82600	681	1092	1421	1691	87900	720	1154	1501	1785
72100	602	970	1264	1505	77400	642	1032	1343	1599	82700	681	1093	1423	1692	88000	721	1155	1502	1786
72200	603	971	1266	1507	77500	643	1033	1345	1600	82800	682	1095	1424	1694	88100	722	1156	1504	1788
72300	604	972	1267	1508	77600	643	1034	1346	1602	82900	683	1096	1426	1696	88200	723	1157	1505	1790
72400	604	973	1269	1510	77700	644	1035	1348	1604	83000	684	1097	1427	1698	88300	723	1159	1507	1792
72500	605	975	1270	1512	77800	645	1036	1349	1606	83100	684	1098	1429	1700	88400	724	1160	1508	1793
72600	606	976	1272	1514	77900	646	1037	1351	1607	83200	685	1099	1430	1701	88500	725	1161	1510	1795
72700	607	977	1273	1515	78000	646	1039	1352	1609	83300	686	1100	1432	1703	88600	726	1162	1511	1797
72800	607	978	1275	1517	78100	647	1040	1354	1611	83400	687	1102	1433	1705	88700	726	1163	1513	1799
72900	608	979	1276	1519	78200	648	1041	1355	1613	83500	687	1103	1435	1707	88800	727	1164	1514	1800
73000	609	980	1278	1521	78300	649	1042	1357	1615	83600	688	1104	1436	1708	88900	728	1166	1516	1802
73100	610	982	1279	1523	78400	649	1043	1358	1616	83700	689	1105	1438	1710	89000	729	1167	1517	1804
73200	610	983	1281	1524	78500	650	1044	1360	1618	83800	690	1106	1439	1712	89100	729	1168	1519	1806
73300	611	984	1282	1526	78600	651	1046	1361	1620	83900	690	1107	1441	1714	89200	730	1169	1520	1808
73400	612	985	1284	1528	78700	652	1047	1363	1622	84000	691	1109	1442	1715	89300	731	1170	1522	1809
73500	613	986	1285	1530	78800	652	1048	1364	1623	84100	692	1110	1444	1717	89400	732	1171	1523	1811
73600	613	987	1287	1531	78900	653	1049	1366	1625	84200	693	1111	1445	1719	89500	732	1173	1525	1813
73700	614	989	1288	1533	79000	654	1050	1367	1627	84300	693	1112	1447	1721	89600	733	1174	1526	1815
73800	615	990	1290	1535	79100	655	1051	1369	1629	84400	694	1113	1448	1723	89700	734	1175	1528	1816
73900	616	991	1291	1537	79200	655	1053	1370	1631	84500	695	1114	1450	1724	89800	735	1176	1529	1818
74000	616	992	1293	1538	79300	656	1054	1372	1632	84600	696	1116	1451	1726	89900	735	1177	1531	1820
74100	617	993	1294	1540	79400	657	1055	1373	1634	84700	696	1117	1453	1728	90000	736	1178	1532	1822
74200	618	994	1296	1542	79500	658	1056	1375	1636	84800	697	1118	1454	1730	90100	737	1180	1534	1823
74300	619	996	1297	1544	79600	658	1057	1376	1638	84900	698	1119	1456	1731	90200	738	1181	1535	1825
74400	619	997	1299	1546	79700	659	1058	1378	1639	85000	699	1120	1457	1733	90300	738	1182	1537	1827
74500	620	998	1300	1547	79800	660	1060	1379	1641	85100	699	1121	1459	1735	90400	739	1183	1538	1829
74600	621	999	1302	1549	79900	661	1061	1381	1643	85200	700	1123	1460	1737	90500	740	1184	1540	1831
74700	622	1000	1303	1551	80000	661	1062	1382	1645	85300	701	1124	1462	1739	90600	741	1185	1541	1832
74800	622	1001	1305	1553	80100	662	1063	1384	1646	85400	702	1125	1463	1740	90700	741	1187	1543	1834
74900	623	1002	1306	1554	80200	663	1064	1385	1648	85500	702	1126	1465	1742	90800	742	1188	1544	1836
75000	624	1004	1308	1556	80300	664	1065	1387	1650	85600	703	1127	1466	1744	90900	743	1189	1546	1838
75100	625	1005	1309	1558	80400	664	1067	1388	1652	85700	704	1128	1468	1746	91000	744	1190	1547	1839
75200	625	1006	1311	1560	80500	665	1068	1390	1654	85800	705	1129	1469	1747	91100	744	1191	1549	1841
75300	626	1007	1312	1561	80600	666	1069	1391	1655	85900	705	1131	1471	1749	91200	745	1192	1550	1843
75400	627	1008	1314	1563	80700	667	1070	1393	1657	86000	706	1132	1472	1751	91300	746	1194	1552	1845
75500	628	1009	1315	1565	80800	667	1071	1394	1659	86100	707	1133	1474	1753	91400	747	1195	1553	1847

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	747	1196	1555	1848	96800	787	1258	1634	1942	102100	827	1319	1714	2036	107400	867	1381	1793	2130
91600	748	1197	1556	1850	96900	788	1259	1636	1944	102200	828	1321	1715	2038	107500	867	1382	1794	2132
91700	749	1198	1558	1852	97000	789	1260	1637	1946	102300	828	1322	1716	2039	107600	868	1383	1796	2133
91800	750	1199	1559	1854	97100	789	1261	1639	1947	102400	829	1323	1718	2041	107700	869	1385	1797	2135
91900	750	1201	1561	1855	97200	790	1262	1640	1949	102500	830	1324	1719	2043	107800	870	1386	1799	2137
92000	751	1202	1562	1857	97300	791	1263	1642	1951	102600	831	1325	1721	2045	107900	870	1387	1800	2139
92100	752	1203	1564	1859	97400	792	1265	1643	1953	102700	831	1326	1722	2047	108000	871	1388	1802	2140
92200	753	1204	1565	1861	97500	792	1266	1645	1954	102800	832	1328	1724	2048	108100	872	1389	1803	2142
92300	753	1205	1567	1862	97600	793	1267	1646	1956	102900	833	1329	1725	2050	108200	872	1390	1805	2144
92400	754	1206	1568	1864	97700	794	1268	1648	1958	103000	834	1330	1727	2052	108300	873	1392	1806	2146
92500	755	1208	1570	1866	97800	795	1269	1649	1960	103100	834	1331	1728	2054	108400	874	1393	1808	2147
92600	756	1209	1571	1868	97900	795	1270	1651	1962	103200	835	1332	1730	2055	108500	875	1394	1809	2149
92700	756	1210	1573	1870	98000	796	1272	1652	1963	103300	836	1333	1731	2057	108600	875	1395	1811	2151
92800	757	1211	1574	1871	98100	797	1273	1654	1965	103400	837	1335	1733	2059	108700	876	1396	1812	2153
92900	758	1212	1576	1873	98200	798	1274	1655	1967	103500	837	1336	1734	2061	108800	877	1397	1814	2155
93000	759	1213	1577	1875	98300	798	1275	1657	1969	103600	838	1337	1736	2062	108900	878	1399	1815	2156
93100	759	1215	1579	1877	98400	799	1276	1658	1970	103700	839	1338	1737	2064	109000	878	1400	1817	2158
93200	760	1216	1580	1878	98500	800	1277	1660	1972	103800	840	1339	1739	2066	109100	879	1401	1818	2160
93300	761	1217	1582	1880	98600	801	1279	1661	1974	103900	840	1340	1740	2068	109200	880	1402	1820	2162
93400	762	1218	1583	1882	98700	801	1280	1663	1976	104000	841	1342	1742	2070	109300	881	1403	1821	2163
93500	762	1219	1585	1884	98800	802	1281	1664	1978	104100	842	1343	1743	2071	109400	881	1404	1823	2165
93600	763	1220	1586	1885	98900	803	1282	1666	1979	104200	843	1344	1745	2073	109500	882	1406	1824	2167
93700	764	1222	1588	1887	99000	804	1283	1667	1981	104300	843	1345	1746	2075	109600	883	1407	1826	2169
93800	765	1223	1589	1889	99100	804	1284	1669	1983	104400	844	1346	1748	2077	109700	884	1408	1827	2170
93900	765	1224	1591	1891	99200	805	1286	1670	1985	104500	845	1347	1749	2078	109800	884	1409	1829	2172
94000	766	1225	1592	1893	99300	806	1287	1672	1986	104600	846	1349	1751	2080	109900	885	1410	1830	2174
94100	767	1226	1594	1894	99400	807	1288	1673	1988	104700	846	1350	1752	2082	110000	886	1411	1832	2176
94200	768	1227	1595	1896	99500	807	1289	1675	1990	104800	847	1351	1754	2084	110100	887	1413	1833	2178
94300	768	1229	1597	1898	99600	808	1290	1676	1992	104900	848	1352	1755	2086	110200	887	1414	1835	2179
94400	769	1230	1598	1900	99700	809	1291	1678	1993	105000	849	1353	1757	2087	110300	888	1415	1836	2181
94500	770	1231	1600	1901	99800	810	1293	1679	1995	105100	849	1354	1758	2089	110400	889	1416	1838	2183
94600	771	1232	1601	1903	99900	810	1294	1681	1997	105200	850	1356	1760	2091	110500	890	1417	1839	2185
94700	771	1233	1603	1905	100000	811	1295	1682	1999	105300	851	1357	1761	2093	110600	890	1418	1841	2186
94800	772	1234	1604	1907	100100	812	1296	1684	2001	105400	852	1358	1763	2094	110700	891	1420	1842	2188
94900	773	1236	1606	1908	100200	813	1297	1685	2002	105500	852	1359	1764	2096	110800	892	1421	1844	2190
95000	774	1237	1607	1910	100300	813	1298	1687	2004	105600	853	1360	1766	2098	110900	893	1422	1845	2192
95100	774	1238	1609	1912	100400	814	1300	1688	2006	105700	854	1361	1767	2100	111000	893	1423	1847	2194
95200	775	1239	1610	1914	100500	815	1301	1690	2008	105800	855	1363	1769	2101	111100	894	1424	1848	2195
95300	776	1240	1612	1916	100600	816	1302	1691	2009	105900	855	1364	1770	2103	111200	895	1425	1850	2197
95400	777	1241	1613	1917	100700	816	1303	1693	2011	106000	856	1365	1772	2105	111300	896	1427	1851	2199
95500	777	1243	1615	1919	100800	817	1304	1694	2013	106100	857	1366	1773	2107	111400	896	1428	1853	2201
95600	778	1244	1616	1921	100900	818	1305	1696	2015	106200	858	1367	1775	2109	111500	897	1429	1854	2202
95700	779	1245	1618	1923	101000	819	1307	1697	2016	106300	858	1368	1776	2110	111600	898	1430	1856	2204
95800	780	1246	1619	1924	101100	819	1308	1699	2018	106400	859	1370	1778	2112	111700	899	1431	1857	2206
95900	780	1247	1621	1926	101200	820	1309	1700	2020	106500	860	1371	1779	2114	111800	899	1432	1859	2208
96000	781	1248	1622	1928	101300	821	1310	1702	2022	106600	861	1372	1781	2116	111900	900	1434	1860	2209
96100	782	1250	1624	1930	101400	822	1311	1703	2024	106700	861	1373	1782	2117	112000	901	1435	1862	2211
96200	783	1251	1625	1931	101500	822	1312	1705	2025	106800	862	1374	1784	2119	112100	902	1436	1863	2213
96300	783	1252	1627	1933	101600	823	1314	1706	2027	106900	863	1375	1785	2121	112200	902	1437	1865	2215
96400	784	1253	1628	1935	101700	824	1315	1708	2029	107000	864	1377	1787	2123	112300	903	1438	1866	2217
96500	785	1254	1630	1937	101800	825	1316	1709	2031	107100	864	1378	1788	2124	112400	904	1439	1868	2218
96600	786	1255	1631	1939	101900	825	1317	1711	2032	107200	865	1379	1790	2126	112500	905	1441	1869	2220
96700	786	1256	1633	1940	102000	826	1318	1712	2034	107300	866	1380	1791	2128	112600	905	1442	1871	2222

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	906	1443	1872	2224	118000	946	1505	1952	2317	123300	986	1566	2031	2411	128600	1025	1628	2110	2505
112800	907	1444	1874	2225	118100	947	1506	1953	2319	123400	986	1568	2033	2413	128700	1026	1629	2112	2507
112900	908	1445	1875	2227	118200	947	1507	1955	2321	123500	987	1569	2034	2415	128800	1027	1631	2113	2509
113000	908	1446	1877	2229	118300	948	1508	1956	2323	123600	988	1570	2036	2417	128900	1028	1632	2115	2510
113100	909	1448	1878	2231	118400	949	1509	1958	2325	123700	989	1571	2037	2418	129000	1028	1633	2116	2512
113200	910	1449	1880	2232	118500	950	1510	1959	2326	123800	989	1572	2039	2420	129100	1029	1634	2118	2514
113300	911	1450	1881	2234	118600	950	1512	1961	2328	123900	990	1573	2040	2422	129200	1030	1635	2119	2516
113400	911	1451	1883	2236	118700	951	1513	1962	2330	124000	991	1575	2042	2424	129300	1031	1636	2121	2517
113500	912	1452	1884	2238	118800	952	1514	1964	2332	124100	992	1576	2043	2425	129400	1031	1637	2122	2519
113600	913	1453	1886	2240	118900	953	1515	1965	2333	124200	992	1577	2045	2427	129500	1032	1639	2124	2521
113700	914	1455	1887	2241	119000	953	1516	1967	2335	124300	993	1578	2046	2429	129600	1033	1640	2125	2523
113800	914	1456	1889	2243	119100	954	1517	1968	2337	124400	994	1579	2048	2431	129700	1034	1641	2127	2525
113900	915	1457	1890	2245	119200	955	1519	1970	2339	124500	995	1580	2049	2433	129800	1034	1642	2128	2526
114000	916	1458	1892	2247	119300	956	1520	1971	2340	124600	995	1582	2051	2434	129900	1035	1643	2130	2528
114100	917	1459	1893	2248	119400	956	1521	1973	2342	124700	996	1583	2052	2436	130000	1036	1644	2131	2530
114200	917	1460	1895	2250	119500	957	1522	1974	2344	124800	997	1584	2054	2438	130100	1037	1646	2133	2532
114300	918	1462	1896	2252	119600	958	1523	1976	2346	124900	998	1585	2055	2440	130200	1037	1647	2134	2533
114400	919	1463	1898	2254	119700	959	1524	1977	2348	125000	998	1586	2057	2441	130300	1038	1648	2136	2535
114500	920	1464	1899	2255	119800	959	1526	1979	2349	125100	999	1587	2058	2443	130400	1039	1649	2137	2537
114600	920	1465	1901	2257	119900	960	1527	1980	2351	125200	1000	1589	2060	2445	130500	1040	1650	2139	2539
114700	921	1466	1902	2259	120000	961	1528	1982	2353	125300	1001	1590	2061	2447	130600	1040	1651	2140	2541
114800	922	1467	1904	2261	120100	962	1529	1983	2355	125400	1001	1591	2063	2448	130700	1041	1653	2142	2542
114900	923	1469	1905	2263	120200	962	1530	1985	2356	125500	1002	1592	2064	2450	130800	1042	1654	2143	2544
115000	923	1470	1907	2264	120300	963	1531	1986	2358	125600	1003	1593	2066	2452	130900	1043	1655	2145	2546
115100	924	1471	1908	2266	120400	964	1533	1988	2360	125700	1004	1594	2067	2454	131000	1043	1656	2146	2548
115200	925	1472	1910	2268	120500	965	1534	1989	2362	125800	1004	1596	2069	2456	131100	1044	1657	2148	2549
115300	926	1473	1911	2270	120600	965	1535	1991	2363	125900	1005	1597	2070	2457	131200	1045	1658	2149	2551
115400	926	1474	1913	2271	120700	966	1536	1992	2365	126000	1006	1598	2072	2459	131300	1046	1660	2151	2553
115500	927	1476	1914	2273	120800	967	1537	1994	2367	126100	1007	1599	2073	2461	131400	1046	1661	2152	2555
115600	928	1477	1916	2275	120900	968	1538	1995	2369	126200	1007	1600	2075	2463	131500	1047	1662	2154	2556
115700	929	1478	1917	2277	121000	968	1540	1997	2371	126300	1008	1601	2076	2464	131600	1048	1663	2155	2558
115800	929	1479	1919	2278	121100	969	1541	1998	2372	126400	1009	1603	2078	2466	131700	1049	1664	2157	2560
115900	930	1480	1920	2280	121200	970	1542	2000	2374	126500	1010	1604	2079	2468	131800	1049	1665	2158	2562
116000	931	1481	1922	2282	121300	971	1543	2001	2376	126600	1010	1605	2081	2470	131900	1050	1667	2160	2564
116100	932	1483	1923	2284	121400	971	1544	2003	2378	126700	1011	1606	2082	2471	132000	1051	1668	2161	2565
116200	932	1484	1925	2286	121500	972	1545	2004	2379	126800	1012	1607	2084	2473	132100	1052	1669	2163	2567
116300	933	1485	1926	2287	121600	973	1547	2006	2381	126900	1013	1608	2085	2475	132200	1052	1670	2164	2569
116400	934	1486	1928	2289	121700	974	1548	2007	2383	127000	1013	1610	2087	2477	132300	1053	1671	2166	2571
116500	935	1487	1929	2291	121800	974	1549	2009	2385	127100	1014	1611	2088	2479	132400	1054	1672	2167	2572
116600	935	1488	1931	2293	121900	975	1550	2010	2386	127200	1015	1612	2090	2480	132500	1055	1674	2169	2574
116700	936	1490	1932	2294	122000	976	1551	2012	2388	127300	1016	1613	2091	2482	132600	1055	1675	2170	2576
116800	937	1491	1934	2296	122100	977	1552	2013	2390	127400	1016	1614	2093	2484	132700	1056	1676	2172	2578
116900	938	1492	1935	2298	122200	977	1554	2015	2392	127500	1017	1615	2094	2486	132800	1057	1677	2173	2579
117000	938	1493	1937	2300	122300	978	1555	2016	2394	127600	1018	1617	2096	2487	132900	1058	1678	2175	2581
117100	939	1494	1938	2301	122400	979	1556	2018	2395	127700	1019	1618	2097	2489	133000	1058	1679	2176	2583
117200	940	1495	1940	2303	122500	980	1557	2019	2397	127800	1019	1619	2098	2491	133100	1059	1681	2178	2585
117300	941	1497	1941	2305	122600	980	1558	2021	2399	127900	1020	1620	2100	2493	133200	1060	1682	2179	2587
117400	941	1498	1943	2307	122700	981	1559	2022	2401	128000	1021	1621	2101	2494	133300	1061	1683	2181	2588
117500	942	1499	1944	2309	122800	982	1561	2024	2402	128100	1022	1622	2103	2496	133400	1061	1684	2182	2590
117600	943	1500	1946	2310	122900	983	1562	2025	2404	128200	1022	1624	2104	2498	133500	1062	1685	2184	2592
117700	944	1501	1947	2312	123000	983	1563	2027	2406	128300	1023	1625	2106	2500	133600	1063	1686	2185	2594
117800	944	1502	1949	2314	123100	984	1564	2028	2408	128400	1024	1626	2107	2502	133700	1063	1688	2187	2595
117900	945	1504	1950	2316	123200	985	1565	2030	2409	128500	1025	1627	2109	2503	133800	1064	1689	2188	2597

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1065	1690	2190	2599	138000	1096	1738	2251	2672	142100	1126	1785	2313	2744	146200	1157	1833	2374	2817
134000	1066	1691	2191	2601	138100	1096	1739	2253	2673	142200	1127	1787	2314	2746	146300	1158	1834	2376	2818
134100	1066	1692	2193	2602	138200	1097	1740	2254	2675	142300	1128	1788	2316	2748	146400	1159	1836	2377	2820
134200	1067	1693	2194	2604	138300	1098	1741	2256	2677	142400	1129	1789	2317	2749	146500	1159	1837	2379	2822
134300	1068	1695	2196	2606	138400	1099	1742	2257	2679	142500	1129	1790	2319	2751	146600	1160	1838	2380	2824
134400	1069	1696	2197	2608	138500	1099	1744	2259	2680	142600	1130	1791	2320	2753	146700	1161	1839	2382	2826
134500	1069	1697	2199	2610	138600	1100	1745	2260	2682	142700	1131	1792	2322	2755	146800	1162	1840	2383	2827
134600	1070	1698	2200	2611	138700	1101	1746	2262	2684	142800	1132	1794	2323	2756	146900	1162	1841	2385	2829
134700	1071	1699	2202	2613	138800	1102	1747	2263	2686	142900	1132	1795	2325	2758	147000	1163	1843	2386	2831
134800	1072	1700	2203	2615	138900	1102	1748	2265	2687	143000	1133	1796	2326	2760	147100	1164	1844	2388	2833
134900	1072	1702	2205	2617	139000	1103	1749	2266	2689	143100	1134	1797	2328	2762	147200	1165	1845	2389	2834
135000	1073	1703	2206	2618	139100	1104	1751	2268	2691	143200	1135	1798	2329	2764	147300	1165	1846	2391	2836
135100	1074	1704	2208	2620	139200	1105	1752	2269	2693	143300	1135	1799	2331	2765	147400	1166	1847	2392	2838
135200	1075	1705	2209	2622	139300	1105	1753	2271	2695	143400	1136	1801	2332	2767	147500	1167	1848	2394	2840
135300	1075	1706	2211	2624	139400	1106	1754	2272	2696	143500	1137	1802	2334	2769	147600	1168	1850	2395	2841
135400	1076	1707	2212	2625	139500	1107	1755	2274	2698	143600	1138	1803	2335	2771	147700	1168	1851	2397	2843
135500	1077	1709	2214	2627	139600	1108	1756	2275	2700	143700	1138	1804	2337	2772	147800	1169	1852	2398	2845
135600	1078	1710	2215	2629	139700	1108	1758	2277	2702	143800	1139	1805	2338	2774	147900	1170	1853	2400	2847
135700	1078	1711	2217	2631	139800	1109	1759	2278	2703	143900	1140	1806	2340	2776	148000	1171	1854	2401	2849
135800	1079	1712	2218	2633	139900	1110	1760	2280	2705	144000	1141	1808	2341	2778	148100	1171	1855	2403	2850
135900	1080	1713	2220	2634	140000	1111	1761	2281	2707	144100	1141	1809	2343	2780	148200	1172	1857	2404	2852
136000	1081	1714	2221	2636	140100	1111	1762	2283	2709	144200	1142	1810	2344	2781	148300	1173	1858	2406	2854
136100	1081	1716	2223	2638	140200	1112	1763	2284	2710	144300	1143	1811	2346	2783	148400	1174	1859	2407	2856
136200	1082	1717	2224	2640	140300	1113	1764	2286	2712	144400	1144	1812	2347	2785	148500	1174	1860	2409	2857
136300	1083	1718	2226	2641	140400	1114	1766	2287	2714	144500	1144	1813	2349	2787	148600	1175	1861	2410	2859
136400	1084	1719	2227	2643	140500	1114	1767	2289	2716	144600	1145	1815	2350	2788	148700	1176	1862	2412	2861
136500	1084	1720	2229	2645	140600	1115	1768	2290	2718	144700	1146	1816	2352	2790	148800	1177	1864	2413	2863
136600	1085	1721	2230	2647	140700	1116	1769	2292	2719	144800	1147	1817	2353	2792	148900	1177	1865	2415	2864
136700	1086	1723	2232	2648	140800	1117	1770	2293	2721	144900	1147	1818	2355	2794	149000	1178	1866	2416	2866
136800	1087	1724	2233	2650	140900	1117	1771	2295	2723	145000	1148	1819	2356	2795	149100	1179	1867	2418	2868
136900	1087	1725	2235	2652	141000	1118	1773	2296	2725	145100	1149	1820	2358	2797	149200	1180	1868	2419	2870
137000	1088	1726	2236	2654	141100	1119	1774	2298	2726	145200	1150	1822	2359	2799	149300	1180	1869	2421	2872
137100	1089	1727	2238	2656	141200	1120	1775	2299	2728	145300	1150	1823	2361	2801	149400	1181	1871	2422	2873
137200	1090	1728	2239	2657	141300	1120	1776	2301	2730	145400	1151	1824	2362	2803	149500	1182	1872	2424	2875
137300	1090	1730	2241	2659	141400	1121	1777	2302	2732	145500	1152	1825	2364	2804	149600	1183	1873	2425	2877
137400	1091	1731	2242	2661	141500	1122	1778	2304	2733	145600	1153	1826	2365	2806	149700	1183	1874	2427	2879
137500	1092	1732	2244	2663	141600	1123	1780	2305	2735	145700	1153	1827	2367	2808	149800	1184	1875	2428	2880
137600	1093	1733	2245	2664	141700	1123	1781	2307	2737	145800	1154	1829	2368	2810	149900	1185	1876	2430	2882
137700	1093	1734	2247	2666	141800	1124	1782	2308	2739	145900	1155	1830	2370	2811	150000	1186	1878	2431	2884
137800	1094	1735	2248	2668	141900	1125	1783	2310	2741	146000	1156	1831	2371	2813					
137900	1095	1737	2250	2670	142000	1126	1784	2311	2742	146100	1156	1832	2373	2815					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1186 plus 0.75% of income over \$150,000	1878 plus 1.17% of income over \$150,000	2431 plus 1.50% of income over \$150,000	2884 plus 1.77% of income over \$150,000
Pour revenu dépassant 150 000\$	1186 plus 0,75% du revenu dépassant 150 000\$	1878 plus 1,17% du revenu dépassant 150 000\$	2431 plus 1,50% du revenu dépassant 150 000\$	2884 plus 1,77% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

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Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	92	141	162	184	17300	137	249	324	368	22600	186	326	438	529
6800	0	0	0	0	12100	92	143	166	188	17400	138	251	327	372	22700	187	327	439	531
6900	0	0	0	0	12200	92	146	169	191	17500	139	252	330	375	22800	188	329	441	533
7000	0	1	2	3	12300	92	148	172	195	17600	140	254	333	379	22900	189	330	443	536
7100	2	4	5	7	12400	92	151	175	198	17700	141	255	337	382	23000	190	331	445	538
7200	5	6	8	10	12500	93	154	178	202	17800	142	257	340	386	23100	191	333	447	540
7300	7	9	12	14	12600	93	156	181	205	17900	142	258	343	389	23200	192	334	449	542
7400	9	12	15	18	12700	94	159	184	209	18000	143	260	346	393	23300	192	336	450	544
7500	12	15	18	21	12800	95	162	187	212	18100	144	261	349	396	23400	193	337	452	547
7600	14	18	21	25	12900	96	164	190	216	18200	145	262	352	400	23500	194	339	454	549
7700	16	20	25	29	13000	97	167	193	219	18300	146	264	355	403	23600	195	340	456	551
7800	19	23	28	32	13100	98	170	196	223	18400	147	265	358	407	23700	196	342	458	553
7900	21	26	31	36	13200	99	172	199	226	18500	148	267	361	410	23800	197	343	460	555
8000	24	29	34	39	13300	100	175	202	230	18600	149	268	363	413	23900	198	344	462	557
8100	26	32	37	43	13400	101	177	205	233	18700	150	270	365	417	24000	199	346	463	560
8200	28	34	41	47	13500	102	180	208	236	18800	151	271	367	420	24100	200	347	465	562
8300	31	37	44	50	13600	103	183	211	240	18900	152	272	369	424	24200	201	349	467	564
8400	33	40	47	54	13700	104	185	214	243	19000	153	274	371	427	24300	202	350	469	566
8500	36	43	50	58	13800	105	188	217	247	19100	154	275	373	431	24400	203	352	471	568
8600	38	46	53	61	13900	105	191	220	250	19200	155	277	375	434	24500	204	353	473	571
8700	40	49	57	65	14000	106	193	224	254	19300	155	278	376	438	24600	205	355	475	573
8800	43	51	60	69	14100	107	196	227	257	19400	156	280	378	441	24700	205	356	476	575
8900	45	54	63	72	14200	108	199	230	261	19500	157	281	380	445	24800	206	357	478	577
9000	47	57	66	76	14300	109	201	233	264	19600	158	283	382	448	24900	207	359	480	579
9100	50	60	70	79	14400	110	204	236	268	19700	159	284	384	452	25000	208	360	482	582
9200	52	63	73	83	14500	111	206	239	271	19800	160	285	386	455	25100	209	362	484	584
9300	55	65	76	87	14600	112	209	242	275	19900	161	287	388	459	25200	210	363	486	586
9400	57	68	79	90	14700	113	212	245	278	20000	162	288	389	462	25300	211	365	488	588
9500	59	71	82	94	14800	114	213	248	282	20100	163	290	391	465	25400	212	366	489	590
9600	62	74	86	98	14900	115	215	251	285	20200	164	291	393	469	25500	213	367	491	592
9700	64	77	89	101	15000	116	216	254	289	20300	165	293	395	472	25600	214	369	493	595
9800	67	79	92	105	15100	117	218	257	292	20400	166	294	397	476	25700	215	370	495	597
9900	69	82	95	109	15200	118	219	260	295	20500	167	296	399	479	25800	216	372	497	599
10000	71	85	99	112	15300	118	221	263	299	20600	167	297	401	483	25900	217	373	499	601
10100	74	88	102	116	15400	119	222	266	302	20700	168	298	402	486	26000	217	375	500	603
10200	76	91	105	119	15500	120	224	269	306	20800	169	300	404	490	26100	218	376	502	605
10300	78	93	108	123	15600	121	225	272	309	20900	170	301	406	492	26200	219	377	504	607
10400	81	96	111	127	15700	122	226	275	313	21000	171	303	408	494	26300	220	379	505	609
10500	83	99	115	130	15800	123	228	279	316	21100	172	304	410	496	26400	221	380	507	611
10600	86	102	118	134	15900	124	229	282	320	21200	173	306	412	498	26500	222	381	509	613
10700	88	105	121	138	16000	125	231	285	323	21300	174	307	413	501	26600	223	383	511	615
10800	90	107	124	141	16100	126	232	288	327	21400	175	308	415	503	26700	223	384	512	617
10900	92	110	128	145	16200	127	234	291	330	21500	176	310	417	505	26800	224	385	514	619
11000	92	113	131	149	16300	128	235	294	334	21600	177	311	419	507	26900	225	387	516	621
11100	92	116	134	152	16400	129	236	297	337	21700	178	313	421	509	27000	226	388	517	623
11200	92	119	137	156	16500	130	238	300	341	21800	179	314	423	512	27100	227	389	519	626
11300	92	121	140	159	16600	130	239	303	344	21900	180	316	425	514	27200	228	391	521	628
11400	92	124	144	163	16700	131	241	306	348	22000	180	317	426	516	27300	229	392	523	630
11500	92	127	147	167	16800	132	242	309	351	22100	181	319	428	518	27400	229	393	524	632
11600	92	130	150	170	16900	133	244	312	354	22200	182	320	430	520	27500	230	395	526	634
11700	92	133	153	174	17000	134	245	315	358	22300	183	321	432	522	27600	231	396	528	636
11800	92	135	156	177	17100	135	247	318	361	22400	184	323	434	525	27700	232	397	529	638
11900	92	138	159	181	17200	136	248	321	365	22500	185	324	436	527	27800	233	399	531	640

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	234	400	533	642	33200	272	460	610	733	38500	311	519	687	823	43800	351	582	767	919
28000	235	401	535	644	33300	273	461	611	734	38600	311	521	688	825	43900	352	583	769	920
28100	235	403	536	646	33400	274	462	613	736	38700	312	522	690	827	44000	352	585	770	922
28200	236	404	538	648	33500	274	463	614	738	38800	313	523	691	829	44100	353	586	772	924
28300	237	405	540	650	33600	275	464	615	739	38900	313	524	693	830	44200	354	587	773	926
28400	238	407	541	652	33700	276	465	617	741	39000	314	525	694	832	44300	355	588	775	928
28500	239	408	543	654	33800	276	466	618	743	39100	315	526	695	834	44400	355	589	776	929
28600	240	409	545	656	33900	277	467	620	744	39200	316	528	697	836	44500	356	591	778	931
28700	241	411	547	658	34000	278	469	621	746	39300	316	529	698	837	44600	357	592	779	933
28800	241	412	548	660	34100	279	470	623	748	39400	317	530	700	839	44700	358	593	781	935
28900	242	413	550	662	34200	279	471	624	749	39500	318	531	701	841	44800	359	594	783	937
29000	243	415	552	664	34300	280	472	625	751	39600	319	532	703	843	44900	359	595	784	939
29100	244	416	553	666	34400	281	473	627	753	39700	319	533	704	844	45000	360	596	786	940
29200	245	417	555	668	34500	281	474	628	754	39800	320	534	706	846	45100	361	598	787	942
29300	246	419	557	670	34600	282	475	630	756	39900	321	536	707	848	45200	362	599	789	944
29400	247	420	559	672	34700	283	476	631	758	40000	322	537	709	850	45300	362	600	790	946
29500	247	421	560	674	34800	283	477	633	759	40100	322	538	710	851	45400	363	601	792	948
29600	248	423	562	676	34900	284	479	634	761	40200	323	539	712	853	45500	364	602	793	949
29700	249	424	563	678	35000	285	480	635	763	40300	324	540	713	855	45600	365	604	795	951
29800	249	425	565	679	35100	286	481	637	764	40400	325	542	715	857	45700	365	605	796	953
29900	250	426	566	681	35200	286	482	638	766	40500	325	543	717	859	45800	366	606	798	955
30000	251	427	567	682	35300	287	483	640	768	40600	326	544	718	861	45900	367	607	799	957
30100	251	428	568	684	35400	288	484	641	770	40700	327	545	720	862	46000	368	608	801	959
30200	252	429	570	685	35500	288	485	642	771	40800	328	546	721	864	46100	368	610	803	960
30300	253	430	571	687	35600	289	486	644	773	40900	329	548	723	866	46200	369	611	804	962
30400	253	431	572	688	35700	290	487	645	775	41000	329	549	724	868	46300	370	612	806	964
30500	254	431	574	690	35800	291	488	647	776	41100	330	550	726	870	46400	371	613	807	966
30600	255	432	575	691	35900	291	490	648	778	41200	331	551	727	871	46500	372	614	809	968
30700	255	433	576	693	36000	292	491	650	780	41300	332	552	729	873	46600	372	616	810	969
30800	256	434	577	694	36100	293	492	651	781	41400	332	553	730	875	46700	373	617	812	971
30900	257	435	579	696	36200	294	493	653	783	41500	333	555	732	877	46800	374	618	813	973
31000	257	436	580	697	36300	294	494	654	785	41600	334	556	733	879	46900	375	619	815	975
31100	258	437	581	699	36400	295	495	656	787	41700	335	557	735	880	47000	375	620	816	977
31200	258	438	582	700	36500	296	496	657	788	41800	335	558	736	882	47100	376	622	818	978
31300	259	439	584	702	36600	296	498	659	790	41900	336	559	738	884	47200	377	623	819	980
31400	260	440	585	703	36700	297	499	660	792	42000	337	561	740	886	47300	378	624	821	982
31500	260	441	586	705	36800	298	500	661	794	42100	338	562	741	888	47400	378	625	822	984
31600	261	442	588	706	36900	299	501	663	795	42200	339	563	743	890	47500	379	626	824	986
31700	262	443	589	708	37000	299	502	664	797	42300	339	564	744	891	47600	380	628	826	988
31800	262	444	590	709	37100	300	503	666	799	42400	340	565	746	893	47700	381	629	827	989
31900	263	445	591	711	37200	301	505	667	801	42500	341	567	747	895	47800	382	630	829	991
32000	264	446	593	712	37300	302	506	669	802	42600	342	568	749	897	47900	382	631	830	993
32100	264	448	594	714	37400	302	507	670	804	42700	342	569	750	899	48000	383	632	832	995
32200	265	449	596	716	37500	303	508	672	806	42800	343	570	752	900	48100	384	633	833	997
32300	266	450	597	717	37600	304	509	673	808	42900	344	571	753	902	48200	385	635	835	998
32400	266	451	598	719	37700	305	510	675	809	43000	345	573	755	904	48300	385	636	836	1000
32500	267	452	600	721	37800	305	511	676	811	43100	345	574	756	906	48400	386	637	838	1002
32600	268	453	601	723	37900	306	513	678	813	43200	346	575	758	908	48500	387	638	839	1004
32700	269	454	603	724	38000	307	514	679	815	43300	347	576	760	910	48600	388	639	841	1006
32800	269	455	604	726	38100	308	515	681	816	43400	348	577	761	911	48700	388	641	842	1008
32900	270	456	606	728	38200	308	516	682	818	43500	349	579	763	913	48800	389	642	844	1009
33000	271	458	607	729	38300	309	517	684	820	43600	349	580	764	915	48900	390	643	846	1011
33100	271	459	608	731	38400	310	518	685	822	43700	350	581	766	917	49000	391	644	847	1013

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	392	645	849	1015	54400	432	709	930	1111	59700	471	769	1008	1204	65000	504	823	1077	1286
49200	392	647	850	1017	54500	433	710	931	1113	59800	471	770	1010	1206	65100	505	824	1079	1287
49300	393	648	852	1018	54600	434	711	933	1115	59900	472	771	1011	1207	65200	505	824	1080	1289
49400	394	649	853	1020	54700	435	712	935	1116	60000	472	772	1012	1209	65300	506	825	1081	1290
49500	395	650	855	1022	54800	435	714	936	1118	60100	473	773	1014	1210	65400	506	826	1082	1292
49600	395	651	856	1024	54900	436	715	938	1120	60200	474	774	1015	1212	65500	507	827	1084	1293
49700	396	653	858	1026	55000	437	716	939	1122	60300	474	775	1016	1213	65600	508	828	1085	1295
49800	397	654	859	1027	55100	438	717	941	1124	60400	475	776	1017	1215	65700	508	829	1086	1296
49900	398	655	861	1029	55200	438	718	942	1125	60500	475	777	1019	1216	65800	509	830	1087	1298
50000	398	656	862	1031	55300	439	719	944	1127	60600	476	778	1020	1218	65900	509	831	1089	1299
50100	399	657	864	1033	55400	440	721	945	1129	60700	477	779	1021	1219	66000	510	832	1090	1301
50200	400	659	865	1035	55500	441	722	947	1131	60800	477	780	1023	1221	66100	511	833	1091	1302
50300	401	660	867	1037	55600	441	723	948	1133	60900	478	781	1024	1222	66200	511	834	1092	1304
50400	401	661	869	1038	55700	442	724	950	1135	61000	478	782	1025	1224	66300	512	835	1094	1305
50500	402	662	870	1040	55800	443	725	951	1136	61100	479	783	1026	1226	66400	512	836	1095	1307
50600	403	663	872	1042	55900	444	727	953	1138	61200	480	784	1028	1227	66500	513	837	1096	1308
50700	404	665	873	1044	56000	444	728	955	1140	61300	480	785	1029	1229	66600	514	838	1097	1310
50800	405	666	875	1046	56100	445	729	956	1142	61400	481	786	1030	1230	66700	514	839	1099	1311
50900	405	667	876	1047	56200	446	730	958	1144	61500	482	787	1032	1232	66800	515	840	1100	1313
51000	406	668	878	1049	56300	447	731	959	1145	61600	482	788	1033	1233	66900	516	841	1101	1314
51100	407	669	879	1051	56400	448	733	961	1147	61700	483	789	1034	1235	67000	516	842	1103	1316
51200	408	671	881	1053	56500	448	734	962	1149	61800	484	790	1036	1237	67100	517	843	1104	1317
51300	408	672	882	1055	56600	449	735	964	1151	61900	484	792	1037	1238	67200	518	844	1105	1319
51400	409	673	884	1057	56700	450	736	965	1153	62000	485	793	1039	1240	67300	518	845	1107	1320
51500	410	674	885	1058	56800	451	737	967	1155	62100	486	794	1040	1241	67400	519	846	1108	1322
51600	411	675	887	1060	56900	451	739	968	1156	62200	487	795	1041	1243	67500	520	847	1109	1324
51700	411	676	889	1062	57000	452	740	970	1158	62300	487	796	1043	1244	67600	520	848	1110	1325
51800	412	678	890	1064	57100	453	741	971	1160	62400	488	797	1044	1246	67700	521	849	1112	1327
51900	413	679	892	1066	57200	454	742	973	1162	62500	489	798	1045	1248	67800	521	850	1113	1328
52000	414	680	893	1067	57300	454	743	974	1164	62600	489	799	1047	1249	67900	522	851	1114	1330
52100	415	681	895	1069	57400	455	745	976	1165	62700	490	800	1048	1251	68000	523	852	1116	1331
52200	415	682	896	1071	57500	456	746	978	1167	62800	491	801	1049	1252	68100	523	853	1117	1333
52300	416	684	898	1073	57600	457	747	979	1169	62900	491	802	1051	1254	68200	524	854	1118	1334
52400	417	685	899	1075	57700	457	748	981	1171	63000	492	803	1052	1256	68300	525	855	1119	1336
52500	418	686	901	1076	57800	458	749	982	1173	63100	493	804	1053	1257	68400	525	856	1121	1337
52600	418	687	902	1078	57900	459	750	983	1174	63200	493	805	1055	1259	68500	526	857	1122	1339
52700	419	688	904	1080	58000	460	751	985	1176	63300	494	806	1056	1260	68600	527	858	1123	1340
52800	420	690	905	1082	58100	460	753	986	1178	63400	495	807	1057	1262	68700	527	859	1125	1342
52900	421	691	907	1084	58200	461	754	988	1179	63500	495	808	1058	1263	68800	528	860	1126	1343
53000	421	692	908	1086	58300	462	755	989	1181	63600	496	809	1060	1265	68900	529	861	1127	1345
53100	422	693	910	1087	58400	462	756	991	1183	63700	496	810	1061	1266	69000	529	862	1129	1346
53200	423	694	912	1089	58500	463	757	992	1184	63800	497	811	1062	1268	69100	530	863	1130	1348
53300	424	696	913	1091	58600	464	758	994	1186	63900	498	812	1064	1269	69200	531	864	1131	1350
53400	425	697	915	1093	58700	464	759	995	1188	64000	498	813	1065	1271	69300	531	865	1132	1351
53500	425	698	916	1095	58800	465	760	996	1190	64100	499	814	1066	1272	69400	532	866	1134	1353
53600	426	699	918	1096	58900	466	761	998	1191	64200	499	815	1067	1274	69500	532	867	1135	1354
53700	427	700	919	1098	59000	466	762	999	1193	64300	500	816	1069	1275	69600	533	868	1136	1356
53800	428	702	921	1100	59100	467	764	1001	1195	64400	501	817	1070	1277	69700	534	869	1138	1357
53900	428	703	922	1102	59200	468	765	1002	1196	64500	501	818	1071	1278	69800	534	870	1139	1359
54000	429	704	924	1104	59300	468	766	1003	1198	64600	502	819	1072	1280	69900	535	871	1140	1360
54100	430	705	925	1106	59400	469	767	1005	1199	64700	502	820	1074	1281	70000	536	872	1142	1362
54200	431	706	927	1107	59500	469	767	1006	1201	64800	503	821	1075	1283	70100	536	873	1143	1363
54300	431	708	928	1109	59600	470	768	1007	1202	64900	504	822	1076	1284	70200	537	874	1144	1365

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	538	875	1145	1366	75600	572	929	1214	1448	80900	606	982	1283	1529	86200	641	1036	1352	1610
70400	538	876	1147	1368	75700	573	930	1215	1449	81000	607	983	1284	1530	86300	641	1037	1353	1612
70500	539	877	1148	1369	75800	573	931	1217	1451	81100	608	984	1285	1532	86400	642	1038	1354	1613
70600	540	878	1149	1371	75900	574	932	1218	1452	81200	608	985	1287	1533	86500	643	1039	1355	1615
70700	540	879	1151	1373	76000	575	933	1219	1454	81300	609	986	1288	1535	86600	643	1040	1357	1616
70800	541	880	1152	1374	76100	575	934	1221	1455	81400	610	987	1289	1536	86700	644	1041	1358	1618
70900	542	881	1153	1376	76200	576	935	1222	1457	81500	610	988	1291	1538	86800	645	1042	1359	1619
71000	542	882	1154	1377	76300	577	936	1223	1458	81600	611	989	1292	1540	86900	645	1043	1361	1621
71100	543	883	1156	1379	76400	577	937	1224	1460	81700	612	990	1293	1541	87000	646	1044	1362	1622
71200	543	884	1157	1380	76500	578	938	1226	1461	81800	612	991	1294	1543	87100	647	1045	1363	1624
71300	544	885	1158	1382	76600	578	939	1227	1463	81900	613	992	1296	1544	87200	647	1046	1364	1625
71400	545	886	1160	1383	76700	579	940	1228	1464	82000	614	993	1297	1546	87300	648	1047	1366	1627
71500	545	887	1161	1385	76800	580	941	1230	1466	82100	614	994	1298	1547	87400	649	1048	1367	1628
71600	546	888	1162	1386	76900	580	942	1231	1468	82200	615	995	1300	1549	87500	649	1049	1368	1630
71700	547	889	1164	1388	77000	581	943	1232	1469	82300	615	996	1301	1550	87600	650	1050	1370	1631
71800	547	890	1165	1389	77100	582	944	1234	1471	82400	616	997	1302	1552	87700	650	1051	1371	1633
71900	548	891	1166	1391	77200	582	945	1235	1472	82500	617	998	1304	1553	87800	651	1052	1372	1635
72000	549	892	1167	1392	77300	583	946	1236	1474	82600	617	999	1305	1555	87900	652	1053	1374	1636
72100	549	893	1169	1394	77400	584	947	1237	1475	82700	618	1000	1306	1556	88000	652	1054	1375	1638
72200	550	894	1170	1396	77500	584	948	1239	1477	82800	619	1001	1307	1558	88100	653	1055	1376	1639
72300	551	895	1171	1397	77600	585	949	1240	1478	82900	619	1002	1309	1559	88200	654	1056	1377	1641
72400	551	896	1173	1399	77700	586	950	1241	1480	83000	620	1003	1310	1561	88300	654	1057	1379	1642
72500	552	897	1174	1400	77800	586	951	1243	1481	83100	621	1004	1311	1563	88400	655	1058	1380	1644
72600	553	898	1175	1402	77900	587	952	1244	1483	83200	621	1005	1313	1564	88500	656	1059	1381	1645
72700	553	899	1177	1403	78000	588	953	1245	1484	83300	622	1006	1314	1566	88600	656	1060	1383	1647
72800	554	901	1178	1405	78100	588	954	1247	1486	83400	623	1007	1315	1567	88700	657	1061	1384	1648
72900	555	902	1179	1406	78200	589	955	1248	1487	83500	623	1008	1317	1569	88800	658	1062	1385	1650
73000	555	903	1180	1408	78300	590	956	1249	1489	83600	624	1009	1318	1570	88900	658	1063	1387	1651
73100	556	904	1182	1409	78400	590	957	1250	1491	83700	625	1010	1319	1572	89000	659	1064	1388	1653
73200	556	905	1183	1411	78500	591	958	1252	1492	83800	625	1011	1320	1573	89100	660	1065	1389	1654
73300	557	906	1184	1412	78600	591	959	1253	1494	83900	626	1012	1322	1575	89200	660	1066	1390	1656
73400	558	907	1186	1414	78700	592	960	1254	1495	84000	626	1013	1323	1576	89300	661	1067	1392	1658
73500	558	908	1187	1415	78800	593	961	1256	1497	84100	627	1014	1324	1578	89400	661	1068	1393	1659
73600	559	909	1188	1417	78900	593	962	1257	1498	84200	628	1015	1326	1579	89500	662	1069	1394	1661
73700	560	910	1189	1418	79000	594	963	1258	1500	84300	628	1016	1327	1581	89600	663	1070	1396	1662
73800	560	911	1191	1420	79100	595	964	1259	1501	84400	629	1017	1328	1582	89700	663	1071	1397	1664
73900	561	912	1192	1422	79200	595	965	1261	1503	84500	630	1018	1329	1584	89800	664	1072	1398	1665
74000	562	913	1193	1423	79300	596	966	1262	1504	84600	630	1019	1331	1585	89900	665	1073	1399	1667
74100	562	914	1195	1425	79400	597	967	1263	1506	84700	631	1020	1332	1587	90000	665	1074	1401	1668
74200	563	915	1196	1426	79500	597	968	1265	1507	84800	632	1022	1333	1589	90100	666	1075	1402	1670
74300	564	916	1197	1428	79600	598	969	1266	1509	84900	632	1023	1335	1590	90200	667	1076	1403	1671
74400	564	917	1199	1429	79700	599	970	1267	1510	85000	633	1024	1336	1592	90300	667	1077	1405	1673
74500	565	918	1200	1431	79800	599	971	1269	1512	85100	634	1025	1337	1593	90400	668	1078	1406	1674
74600	566	919	1201	1432	79900	600	972	1270	1513	85200	634	1026	1339	1595	90500	669	1079	1407	1676
74700	566	920	1202	1434	80000	601	973	1271	1515	85300	635	1027	1340	1596	90600	669	1080	1409	1677
74800	567	921	1204	1435	80100	601	974	1272	1517	85400	636	1028	1341	1598	90700	670	1081	1410	1679
74900	567	922	1205	1437	80200	602	975	1274	1518	85500	636	1029	1342	1599	90800	671	1082	1411	1680
75000	568	923	1206	1438	80300	602	976	1275	1520	85600	637	1030	1344	1601	90900	671	1083	1412	1682
75100	569	924	1208	1440	80400	603	977	1276	1521	85700	637	1031	1345	1602	91000	672	1084	1414	1684
75200	569	925	1209	1441	80500	604	978	1278	1523	85800	638	1032	1346	1604	91100	672	1085	1415	1685
75300	570	926	1210	1443	80600	604	979	1279	1524	85900	639	1033	1348	1605	91200	673	1086	1416	1687
75400	571	927	1212	1445	80700	605	980	1280	1526	86000	639	1034	1349	1607	91300	674	1087	1418	1688
75500	571	928	1213	1446	80800	606	981	1282	1527	86100	640	1035	1350	1608	91400	674	1088	1419	1690

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	675	1089	1420	1691	96800	709	1142	1489	1772	102100	744	1196	1558	1854	107400	778	1249	1626	1935
91600	676	1090	1422	1693	96900	710	1144	1490	1774	102200	744	1197	1559	1855	107500	779	1250	1628	1936
91700	676	1091	1423	1694	97000	711	1145	1492	1775	102300	745	1198	1560	1857	107600	779	1251	1629	1937
91800	677	1092	1424	1696	97100	711	1146	1493	1777	102400	746	1199	1562	1858	107700	780	1252	1630	1939
91900	678	1093	1425	1697	97200	712	1147	1494	1779	102500	746	1200	1563	1860	107800	781	1253	1632	1941
92000	678	1094	1427	1699	97300	713	1148	1495	1780	102600	747	1201	1564	1861	107900	781	1254	1633	1942
92100	679	1095	1428	1700	97400	713	1149	1497	1782	102700	748	1202	1565	1863	108000	782	1255	1634	1944
92200	680	1096	1429	1702	97500	714	1150	1498	1783	102800	748	1203	1567	1864	108100	783	1256	1635	1946
92300	680	1097	1431	1703	97600	715	1151	1499	1785	102900	749	1204	1568	1866	108200	783	1257	1637	1947
92400	681	1098	1432	1705	97700	715	1152	1501	1786	103000	750	1205	1569	1867	108300	784	1258	1638	1949
92500	682	1099	1433	1707	97800	716	1153	1502	1788	103100	750	1206	1571	1869	108400	785	1259	1639	1950
92600	682	1100	1434	1708	97900	717	1154	1503	1789	103200	751	1207	1572	1870	108500	785	1260	1641	1952
92700	683	1101	1436	1710	98000	717	1155	1505	1791	103300	752	1208	1573	1872	108600	786	1261	1642	1953
92800	684	1102	1437	1711	98100	718	1156	1506	1792	103400	752	1209	1575	1874	108700	787	1262	1643	1955
92900	684	1103	1438	1713	98200	719	1157	1507	1794	103500	753	1210	1576	1875	108800	787	1263	1645	1956
93000	685	1104	1440	1714	98300	719	1158	1508	1795	103600	754	1211	1577	1877	108900	788	1264	1646	1958
93100	685	1105	1441	1716	98400	720	1159	1510	1797	103700	754	1212	1578	1878	109000	789	1266	1647	1959
93200	686	1106	1442	1717	98500	720	1160	1511	1798	103800	755	1213	1580	1880	109100	789	1267	1648	1961
93300	687	1107	1444	1719	98600	721	1161	1512	1800	103900	755	1214	1581	1881	109200	790	1268	1650	1962
93400	687	1108	1445	1720	98700	722	1162	1514	1802	104000	756	1215	1582	1883	109300	790	1269	1651	1964
93500	688	1109	1446	1722	98800	722	1163	1515	1803	104100	757	1216	1584	1884	109400	791	1270	1652	1965
93600	689	1110	1447	1723	98900	723	1164	1516	1805	104200	757	1217	1585	1886	109500	792	1271	1654	1967
93700	689	1111	1449	1725	99000	724	1165	1517	1806	104300	758	1218	1586	1887	109600	792	1272	1655	1969
93800	690	1112	1450	1726	99100	724	1166	1519	1808	104400	759	1219	1587	1889	109700	793	1273	1656	1970
93900	691	1113	1451	1728	99200	725	1167	1520	1809	104500	759	1220	1589	1890	109800	794	1274	1657	1972
94000	691	1114	1453	1730	99300	726	1168	1521	1811	104600	760	1221	1590	1892	109900	794	1275	1659	1973
94100	692	1115	1454	1731	99400	726	1169	1523	1812	104700	761	1222	1591	1893	110000	795	1276	1660	1975
94200	693	1116	1455	1733	99500	727	1170	1524	1814	104800	761	1223	1593	1895	110100	796	1277	1661	1976
94300	693	1117	1457	1734	99600	728	1171	1525	1815	104900	762	1224	1594	1897	110200	796	1278	1663	1978
94400	694	1118	1458	1736	99700	728	1172	1527	1817	105000	763	1225	1595	1898	110300	797	1279	1664	1979
94500	695	1119	1459	1737	99800	729	1173	1528	1818	105100	763	1226	1597	1900	110400	798	1280	1665	1981
94600	695	1120	1460	1739	99900	730	1174	1529	1820	105200	764	1227	1598	1901	110500	798	1281	1667	1982
94700	696	1121	1462	1740	100000	730	1175	1530	1821	105300	765	1228	1599	1903	110600	799	1282	1668	1984
94800	696	1122	1463	1742	100100	731	1176	1532	1823	105400	765	1229	1600	1904	110700	800	1283	1669	1985
94900	697	1123	1464	1743	100200	731	1177	1533	1824	105500	766	1230	1602	1906	110800	800	1284	1670	1987
95000	698	1124	1466	1745	100300	732	1178	1534	1826	105600	766	1231	1603	1907	110900	801	1285	1672	1988
95100	698	1125	1467	1746	100400	733	1179	1536	1828	105700	767	1232	1604	1909	111000	801	1286	1673	1990
95200	699	1126	1468	1748	100500	733	1180	1537	1829	105800	768	1233	1606	1910	111100	802	1287	1674	1991
95300	700	1127	1470	1749	100600	734	1181	1538	1831	105900	768	1234	1607	1912	111200	803	1288	1676	1993
95400	700	1128	1471	1751	100700	735	1182	1540	1832	106000	769	1235	1608	1913	111300	803	1289	1677	1995
95500	701	1129	1472	1752	100800	735	1183	1541	1834	106100	770	1236	1610	1915	111400	804	1290	1678	1996
95600	702	1130	1473	1754	100900	736	1184	1542	1835	106200	770	1237	1611	1916	111500	805	1291	1680	1998
95700	702	1131	1475	1756	101000	737	1185	1543	1837	106300	771	1238	1612	1918	111600	805	1292	1681	1999
95800	703	1132	1476	1757	101100	737	1186	1545	1838	106400	772	1239	1613	1919	111700	806	1293	1682	2001
95900	704	1133	1477	1759	101200	738	1187	1546	1840	106500	772	1240	1615	1921	111800	807	1294	1683	2002
96000	704	1134	1479	1760	101300	739	1188	1547	1841	106600	773	1241	1616	1923	111900	807	1295	1685	2004
96100	705	1135	1480	1762	101400	739	1189	1549	1843	106700	774	1242	1617	1924	112000	808	1296	1686	2005
96200	706	1136	1481	1763	101500	740	1190	1550	1844	106800	774	1243	1619	1926	112100	809	1297	1687	2007
96300	706	1137	1482	1765	101600	741	1191	1551	1846	106900	775	1244	1620	1927	112200	809	1298	1689	2008
96400	707	1138	1484	1766	101700	741	1192	1552	1847	107000	776	1245	1621	1929	112300	810	1299	1690	2010
96500	707	1139	1485	1768	101800	742	1193	1554	1849	107100	776	1246	1622	1930	112400	811	1300	1691	2011
96600	708	1140	1486	1769	101900	742	1194	1555	1851	107200	777	1247	1624	1932	112500	811	1301	1692	2013
96700	709	1141	1488	1771	102000	743	1195	1556	1852	107300	777	1248	1625	1933	112600	812	1302	1694	2014

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

1997

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	812	1303	1695	2016	118000	847	1356	1764	2097	123300	881	1410	1832	2178	128600	916	1463	1901	2260
112800	813	1304	1696	2018	118100	847	1357	1765	2099	123400	882	1411	1834	2180	128700	916	1464	1902	2261
112900	814	1305	1698	2019	118200	848	1358	1766	2100	123500	882	1412	1835	2181	128800	917	1465	1904	2263
113000	814	1306	1699	2021	118300	849	1359	1768	2102	123600	883	1413	1836	2183	128900	917	1466	1905	2264
113100	815	1307	1700	2022	118400	849	1360	1769	2103	123700	884	1414	1838	2185	129000	918	1467	1906	2266
113200	816	1308	1702	2024	118500	850	1361	1770	2105	123800	884	1415	1839	2186	129100	919	1468	1908	2267
113300	816	1309	1703	2025	118600	851	1362	1772	2106	123900	885	1416	1840	2188	129200	919	1469	1909	2269
113400	817	1310	1704	2027	118700	851	1363	1773	2108	124000	886	1417	1842	2189	129300	920	1470	1910	2270
113500	818	1311	1705	2028	118800	852	1364	1774	2109	124100	886	1418	1843	2191	129400	921	1471	1912	2272
113600	818	1312	1707	2030	118900	853	1365	1775	2111	124200	887	1419	1844	2192	129500	921	1472	1913	2273
113700	819	1313	1708	2031	119000	853	1366	1777	2113	124300	888	1420	1845	2194	129600	922	1473	1914	2275
113800	820	1314	1709	2033	119100	854	1367	1778	2114	124400	888	1421	1847	2195	129700	923	1474	1915	2276
113900	820	1315	1711	2034	119200	855	1368	1779	2116	124500	889	1422	1848	2197	129800	923	1475	1917	2278
114000	821	1316	1712	2036	119300	855	1369	1781	2117	124600	890	1423	1849	2198	129900	924	1476	1918	2280
114100	822	1317	1713	2037	119400	856	1370	1782	2119	124700	890	1424	1851	2200	130000	925	1477	1919	2281
114200	822	1318	1715	2039	119500	857	1371	1783	2120	124800	891	1425	1852	2201	130100	925	1478	1921	2283
114300	823	1319	1716	2041	119600	857	1372	1785	2122	124900	892	1426	1853	2203	130200	926	1479	1922	2284
114400	824	1320	1717	2042	119700	858	1373	1786	2123	125000	892	1427	1855	2204	130300	927	1480	1923	2286
114500	824	1321	1718	2044	119800	859	1374	1787	2125	125100	893	1428	1856	2206	130400	927	1481	1925	2287
114600	825	1322	1720	2045	119900	859	1375	1788	2126	125200	894	1429	1857	2208	130500	928	1482	1926	2289
114700	825	1323	1721	2047	120000	860	1376	1790	2128	125300	894	1430	1858	2209	130600	929	1483	1927	2290
114800	826	1324	1722	2048	120100	860	1377	1791	2129	125400	895	1431	1860	2211	130700	929	1484	1928	2292
114900	827	1325	1724	2050	120200	861	1378	1792	2131	125500	895	1432	1861	2212	130800	930	1485	1930	2293
115000	827	1326	1725	2051	120300	862	1379	1794	2132	125600	896	1433	1862	2214	130900	930	1486	1931	2295
115100	828	1327	1726	2053	120400	862	1380	1795	2134	125700	897	1434	1864	2215	131000	931	1487	1932	2296
115200	829	1328	1727	2054	120500	863	1381	1796	2136	125800	897	1435	1865	2217	131100	932	1488	1934	2298
115300	829	1329	1729	2056	120600	864	1382	1797	2137	125900	898	1436	1866	2218	131200	932	1489	1935	2299
115400	830	1330	1730	2057	120700	864	1383	1799	2139	126000	899	1437	1867	2220	131300	933	1490	1936	2301
115500	831	1331	1731	2059	120800	865	1384	1800	2140	126100	899	1438	1869	2221	131400	934	1491	1937	2302
115600	831	1332	1733	2060	120900	866	1385	1801	2142	126200	900	1439	1870	2223	131500	934	1492	1939	2304
115700	832	1333	1734	2062	121000	866	1386	1803	2143	126300	901	1440	1871	2224	131600	935	1493	1940	2306
115800	833	1334	1735	2063	121100	867	1388	1804	2145	126400	901	1441	1873	2226	131700	936	1494	1941	2307
115900	833	1335	1737	2065	121200	868	1389	1805	2146	126500	902	1442	1874	2227	131800	936	1495	1943	2309
116000	834	1336	1738	2067	121300	868	1390	1807	2148	126600	903	1443	1875	2229	131900	937	1496	1944	2310
116100	835	1337	1739	2068	121400	869	1391	1808	2149	126700	903	1444	1877	2230	132000	938	1497	1945	2312
116200	835	1338	1740	2070	121500	870	1392	1809	2151	126800	904	1445	1878	2232	132100	938	1498	1947	2313
116300	836	1339	1742	2071	121600	870	1393	1810	2152	126900	905	1446	1879	2234	132200	939	1499	1948	2315
116400	836	1340	1743	2073	121700	871	1394	1812	2154	127000	905	1447	1880	2235	132300	940	1500	1949	2316
116500	837	1341	1744	2074	121800	871	1395	1813	2155	127100	906	1448	1882	2237	132400	940	1501	1950	2318
116600	838	1342	1746	2076	121900	872	1396	1814	2157	127200	906	1449	1883	2238	132500	941	1502	1952	2319
116700	838	1343	1747	2077	122000	873	1397	1816	2158	127300	907	1450	1884	2240	132600	941	1503	1953	2321
116800	839	1344	1748	2079	122100	873	1398	1817	2160	127400	908	1451	1886	2241	132700	942	1504	1954	2322
116900	840	1345	1750	2080	122200	874	1399	1818	2162	127500	908	1452	1887	2243	132800	943	1505	1956	2324
117000	840	1346	1751	2082	122300	875	1400	1820	2163	127600	909	1453	1888	2244	132900	943	1506	1957	2325
117100	841	1347	1752	2083	122400	875	1401	1821	2165	127700	910	1454	1890	2246	133000	944	1507	1958	2327
117200	842	1348	1753	2085	122500	876	1402	1822	2166	127800	910	1455	1891	2247	133100	945	1509	1960	2329
117300	842	1349	1755	2086	122600	877	1403	1823	2168	127900	911	1456	1892	2249	133200	945	1510	1961	2330
117400	843	1350	1756	2088	122700	877	1404	1825	2169	128000	912	1457	1893	2250	133300	946	1511	1962	2332
117500	844	1351	1757	2090	122800	878	1405	1826	2171	128100	912	1458	1895	2252	133400	947	1512	1963	2333
117600	844	1352	1759	2091	122900	879	1406	1827	2172	128200	913	1459	1896	2253	133500	947	1513	1965	2335
117700	845	1353	1760	2093	123000	879	1407	1829	2174	128300	914	1460	1897	2255	133600	948	1514	1966	2336
117800	846	1354	1761	2094	123100	880	1408	1830	2175	128400	914	1461	1899	2257	133700	949	1515	1967	2338
117900	846	1355	1762	2096	123200	881	1409	1831	2177	128500	915	1462	1900	2258	133800	949	1516	1969	2339

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants					No. of Children/ N ^b re d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	950	1517	1970	2341	138000	976	1558	2023	2404	142100	1003	1599	2076	2466	146200	1030	1641	2129	2529
134000	951	1518	1971	2342	138100	977	1559	2024	2405	142200	1004	1600	2077	2468	146300	1030	1642	2131	2531
134100	951	1519	1972	2344	138200	978	1560	2026	2407	142300	1004	1601	2079	2469	146400	1031	1643	2132	2532
134200	952	1520	1974	2345	138300	978	1561	2027	2408	142400	1005	1602	2080	2471	146500	1032	1644	2133	2534
134300	953	1521	1975	2347	138400	979	1562	2028	2410	142500	1006	1603	2081	2473	146600	1032	1645	2135	2535
134400	953	1522	1976	2348	138500	980	1563	2030	2411	142600	1006	1604	2083	2474	146700	1033	1646	2136	2537
134500	954	1523	1978	2350	138600	980	1564	2031	2413	142700	1007	1605	2084	2476	146800	1034	1647	2137	2538
134600	954	1524	1979	2352	138700	981	1565	2032	2414	142800	1008	1606	2085	2477	146900	1034	1648	2138	2540
134700	955	1525	1980	2353	138800	982	1566	2033	2416	142900	1008	1607	2087	2479	147000	1035	1649	2140	2542
134800	956	1526	1982	2355	138900	982	1567	2035	2417	143000	1009	1608	2088	2480	147100	1035	1650	2141	2543
134900	956	1527	1983	2356	139000	983	1568	2036	2419	143100	1010	1609	2089	2482	147200	1036	1651	2142	2545
135000	957	1528	1984	2358	139100	984	1569	2037	2420	143200	1010	1610	2090	2483	147300	1037	1652	2144	2546
135100	958	1529	1985	2359	139200	984	1570	2039	2422	143300	1011	1611	2092	2485	147400	1037	1653	2145	2548
135200	958	1530	1987	2361	139300	985	1571	2040	2424	143400	1011	1612	2093	2486	147500	1038	1654	2146	2549
135300	959	1531	1988	2362	139400	986	1572	2041	2425	143500	1012	1613	2094	2488	147600	1039	1655	2147	2551
135400	960	1532	1989	2364	139500	986	1573	2042	2427	143600	1013	1614	2096	2489	147700	1039	1656	2149	2552
135500	960	1533	1991	2365	139600	987	1574	2044	2428	143700	1013	1615	2097	2491	147800	1040	1657	2150	2554
135600	961	1534	1992	2367	139700	988	1575	2045	2430	143800	1014	1616	2098	2492	147900	1041	1658	2151	2555
135700	962	1535	1993	2368	139800	988	1576	2046	2431	143900	1015	1617	2100	2494	148000	1041	1659	2153	2557
135800	962	1536	1995	2370	139900	989	1577	2048	2433	144000	1015	1618	2101	2496	148100	1042	1660	2154	2558
135900	963	1537	1996	2371	140000	989	1578	2049	2434	144100	1016	1619	2102	2497	148200	1043	1661	2155	2560
136000	964	1538	1997	2373	140100	990	1579	2050	2436	144200	1017	1620	2103	2499	148300	1043	1662	2157	2561
136100	964	1539	1998	2375	140200	991	1580	2052	2437	144300	1017	1621	2105	2500	148400	1044	1663	2158	2563
136200	965	1540	2000	2376	140300	991	1581	2053	2439	144400	1018	1622	2106	2502	148500	1045	1664	2159	2564
136300	965	1541	2001	2378	140400	992	1582	2054	2440	144500	1019	1623	2107	2503	148600	1045	1665	2160	2566
136400	966	1542	2002	2379	140500	993	1583	2055	2442	144600	1019	1624	2109	2505	148700	1046	1666	2162	2568
136500	967	1543	2004	2381	140600	993	1584	2057	2443	144700	1020	1625	2110	2506	148800	1046	1667	2163	2569
136600	967	1544	2005	2382	140700	994	1585	2058	2445	144800	1021	1626	2111	2508	148900	1047	1668	2164	2571
136700	968	1545	2006	2384	140800	995	1586	2059	2447	144900	1021	1627	2112	2509	149000	1048	1669	2166	2572
136800	969	1546	2007	2385	140900	995	1587	2061	2448	145000	1022	1628	2114	2511	149100	1048	1670	2167	2574
136900	969	1547	2009	2387	141000	996	1588	2062	2450	145100	1023	1629	2115	2512	149200	1049	1671	2168	2575
137000	970	1548	2010	2388	141100	997	1589	2063	2451	145200	1023	1631	2116	2514	149300	1050	1672	2170	2577
137100	971	1549	2011	2390	141200	997	1590	2065	2453	145300	1024	1632	2118	2515	149400	1050	1673	2171	2578
137200	971	1550	2013	2391	141300	998	1591	2066	2454	145400	1024	1633	2119	2517	149500	1051	1674	2172	2580
137300	972	1551	2014	2393	141400	999	1592	2067	2456	145500	1025	1634	2120	2519	149600	1052	1675	2173	2581
137400	973	1552	2015	2394	141500	999	1593	2068	2457	145600	1026	1635	2122	2520	149700	1052	1676	2175	2583
137500	973	1553	2017	2396	141600	1000	1594	2070	2459	145700	1026	1636	2123	2522	149800	1053	1677	2176	2584
137600	974	1554	2018	2397	141700	1000	1595	2071	2460	145800	1027	1637	2124	2523	149900	1054	1678	2177	2586
137700	975	1555	2019	2399	141800	1001	1596	2072	2462	145900	1028	1638	2125	2525	150000	1054	1679	2179	2587
137800	975	1556	2020	2401	141900	1002	1597	2074	2463	146000	1028	1639	2127	2526					
137900	976	1557	2022	2402	142000	1002	1598	2075	2465	146100	1029	1640	2128	2528					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1054 plus 0.65% of income over \$150,000	1679 plus 1.01% of income over \$150,000	2179 plus 1.30% of income over \$150,000	2587 plus 1.53% of income over \$150,000
Pour revenu dépassant 150 000\$	1054 plus 0,65% du revenu dépassant 150 000\$	1679 plus 1,01% du revenu dépassant 150 000\$	2179 plus 1,30% du revenu dépassant 150 000\$	2587 plus 1,53% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de pensions alimentaires pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

NORTHWEST TERRITORIES/TERRITOIRES DU NORD-OUEST

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	104	170	192	214	17300	153	269	362	419	22600	206	351	468	563
6800	2	3	3	3	12100	104	173	195	218	17400	154	271	364	423	22700	207	353	470	565
6900	5	6	6	7	12200	105	176	199	222	17500	155	272	366	427	22800	208	354	472	568
7000	8	9	10	11	12300	105	179	202	225	17600	156	274	368	431	22900	209	356	474	570
7100	11	12	14	15	12400	105	182	206	229	17700	157	276	370	435	23000	210	357	476	572
7200	13	15	17	19	12500	105	185	209	233	17800	158	277	372	438	23100	211	359	478	575
7300	16	19	21	23	12600	106	188	213	237	17900	159	279	374	442	23200	212	360	480	577
7400	19	22	25	27	12700	107	191	216	241	18000	160	280	376	446	23300	213	362	482	579
7500	22	25	28	32	12800	108	194	219	245	18100	161	282	378	450	23400	214	364	484	582
7600	25	28	32	36	12900	109	197	223	249	18200	162	283	380	454	23500	215	365	486	584
7700	28	32	36	40	13000	110	200	226	252	18300	163	285	382	458	23600	216	367	488	586
7800	30	35	39	44	13100	111	203	230	256	18400	164	286	384	462	23700	217	368	490	589
7900	33	38	43	48	13200	112	206	233	260	18500	165	288	386	466	23800	218	370	491	591
8000	36	41	47	52	13300	113	208	237	264	18600	166	289	388	469	23900	219	371	493	593
8100	39	44	50	56	13400	114	209	240	268	18700	167	291	390	471	24000	220	373	495	596
8200	42	48	54	60	13500	115	211	244	272	18800	168	293	392	474	24100	221	374	497	598
8300	44	51	57	64	13600	116	212	247	276	18900	169	294	394	476	24200	222	376	499	600
8400	47	54	61	68	13700	117	214	251	280	19000	170	296	396	478	24300	223	377	501	603
8500	50	57	65	72	13800	118	215	254	283	19100	171	297	398	481	24400	224	379	503	605
8600	53	61	68	76	13900	119	217	257	287	19200	172	299	400	483	24500	224	381	505	608
8700	56	64	72	80	14000	120	218	261	291	19300	173	300	402	486	24600	225	382	507	610
8800	58	67	76	84	14100	121	220	264	295	19400	174	302	404	488	24700	226	384	509	612
8900	61	70	79	88	14200	122	221	268	299	19500	175	303	406	490	24800	227	385	511	615
9000	64	74	83	92	14300	123	223	271	303	19600	176	305	408	493	24900	228	387	513	617
9100	67	77	87	96	14400	124	225	275	307	19700	177	306	410	495	25000	229	388	515	619
9200	70	80	90	101	14500	125	226	278	311	19800	178	308	412	497	25100	230	390	517	622
9300	72	83	94	105	14600	126	228	282	314	19900	179	310	414	500	25200	231	391	519	624
9400	75	86	98	109	14700	127	229	285	318	20000	180	311	416	502	25300	232	393	521	626
9500	78	90	101	113	14800	128	231	289	322	20100	181	313	418	504	25400	233	394	523	629
9600	81	93	105	117	14900	129	232	292	326	20200	182	314	420	507	25500	234	396	525	631
9700	84	96	108	121	15000	130	234	296	330	20300	183	316	422	509	25600	235	398	527	633
9800	87	99	112	125	15100	131	235	299	334	20400	184	317	424	511	25700	236	399	529	636
9900	89	103	116	129	15200	132	237	302	338	20500	185	319	426	514	25800	237	401	531	638
10000	92	106	119	133	15300	133	238	306	342	20600	186	320	428	516	25900	238	402	533	640
10100	95	109	123	137	15400	134	240	309	345	20700	187	322	430	518	26000	239	404	535	643
10200	98	112	127	141	15500	135	242	313	349	20800	188	323	432	521	26100	240	405	537	645
10300	101	115	130	145	15600	136	243	316	353	20900	189	325	434	523	26200	241	407	539	647
10400	101	119	134	149	15700	137	245	320	357	21000	190	326	436	525	26300	242	408	541	649
10500	101	122	138	153	15800	138	246	323	361	21100	191	328	438	528	26400	243	409	542	651
10600	101	125	141	157	15900	139	248	327	365	21200	192	330	440	530	26500	244	411	544	654
10700	102	128	145	161	16000	140	249	330	369	21300	193	331	442	532	26600	245	412	546	656
10800	102	132	149	166	16100	141	251	334	373	21400	194	333	444	535	26700	246	414	548	658
10900	102	135	152	170	16200	142	252	337	376	21500	195	334	446	537	26800	247	415	550	660
11000	102	138	156	174	16300	143	254	340	380	21600	196	336	448	539	26900	248	417	552	662
11100	102	141	159	178	16400	144	255	344	384	21700	197	337	450	542	27000	249	418	554	664
11200	103	145	163	182	16500	145	257	347	388	21800	198	339	452	544	27100	249	419	555	667
11300	103	148	167	186	16600	146	259	349	392	21900	199	340	454	547	27200	250	421	557	669
11400	103	151	170	190	16700	147	260	351	396	22000	200	342	456	549	27300	251	422	559	671
11500	103	154	174	194	16800	148	262	353	400	22100	201	343	458	551	27400	252	424	561	673
11600	103	157	178	198	16900	149	263	354	404	22200	202	345	460	554	27500	253	425	563	675
11700	104	161	181	202	17000	150	265	356	407	22300	203	347	462	556	27600	254	427	565	678
11800	104	164	185	206	17100	151	266	358	411	22400	204	348	464	558	27700	255	428	566	680
11900	104	167	188	210	17200	152	268	360	415	22500	205	350	466	561	27800	256	429	568	682

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	257	431	570	684	33200	300	498	656	786	38500	344	566	744	889	43800	389	637	835	997
28000	258	432	572	686	33300	301	499	658	788	38600	344	567	745	891	43900	390	638	836	999
28100	259	434	574	688	33400	302	500	660	790	38700	345	568	747	893	44000	391	639	838	1001
28200	260	435	576	691	33500	302	502	661	792	38800	346	570	749	895	44100	392	641	840	1003
28300	261	437	578	693	33600	303	503	663	794	38900	347	571	750	897	44200	393	642	842	1005
28400	261	438	579	695	33700	304	504	664	795	39000	348	572	752	899	44300	394	643	843	1007
28500	262	440	581	697	33800	305	505	666	797	39100	349	574	754	901	44400	394	645	845	1009
28600	263	441	583	699	33900	306	507	668	799	39200	349	575	755	903	44500	395	646	847	1011
28700	264	442	585	702	34000	306	508	669	801	39300	350	576	757	905	44600	396	648	849	1013
28800	265	444	587	704	34100	307	509	671	803	39400	351	578	759	907	44700	397	649	850	1015
28900	266	445	589	706	34200	308	511	673	805	39500	352	579	760	909	44800	398	650	852	1017
29000	267	447	590	708	34300	309	512	674	807	39600	353	580	762	911	44900	399	652	854	1019
29100	268	448	592	710	34400	310	513	676	809	39700	354	581	764	913	45000	400	653	856	1021
29200	269	450	594	712	34500	310	514	677	811	39800	354	583	765	915	45100	400	654	857	1023
29300	270	451	596	715	34600	311	516	679	813	39900	355	584	767	917	45200	401	656	859	1026
29400	271	452	598	717	34700	312	517	681	815	40000	356	585	769	919	45300	402	657	861	1028
29500	272	454	600	719	34800	313	518	682	816	40100	357	587	770	921	45400	403	658	863	1030
29600	273	455	602	721	34900	314	519	684	818	40200	358	588	772	923	45500	404	660	864	1032
29700	273	456	603	723	35000	315	521	685	820	40300	359	589	774	925	45600	405	661	866	1034
29800	274	458	604	725	35100	315	522	687	822	40400	360	591	776	927	45700	406	662	868	1036
29900	275	459	606	726	35200	316	523	689	824	40500	361	592	777	929	45800	407	664	869	1038
30000	276	460	607	728	35300	317	524	690	826	40600	361	593	779	931	45900	407	665	871	1040
30100	276	461	609	730	35400	318	526	692	828	40700	362	595	781	933	46000	408	666	873	1042
30200	277	462	610	732	35500	319	527	694	830	40800	363	596	783	935	46100	409	668	875	1044
30300	278	463	612	733	35600	319	528	695	832	40900	364	598	784	937	46200	410	669	876	1046
30400	278	465	613	735	35700	320	529	697	834	41000	365	599	786	939	46300	411	670	878	1048
30500	279	466	615	737	35800	321	531	698	836	41100	366	600	788	941	46400	412	672	880	1050
30600	280	467	616	739	35900	322	532	700	837	41200	367	602	790	943	46500	413	673	882	1052
30700	281	468	618	740	36000	323	533	702	839	41300	367	603	791	945	46600	413	675	883	1054
30800	281	469	619	742	36100	323	534	703	841	41400	368	604	793	948	46700	414	676	885	1056
30900	282	470	621	744	36200	324	536	705	843	41500	369	606	795	950	46800	415	677	887	1058
31000	283	471	622	746	36300	325	537	707	845	41600	370	607	797	952	46900	416	679	889	1060
31100	284	473	624	747	36400	326	538	708	847	41700	371	608	798	954	47000	417	680	890	1062
31200	284	474	625	749	36500	327	540	710	849	41800	372	610	800	956	47100	418	681	892	1065
31300	285	475	627	751	36600	328	541	712	851	41900	373	611	802	958	47200	419	683	894	1067
31400	286	476	628	753	36700	328	542	713	853	42000	374	612	803	960	47300	420	684	896	1069
31500	287	477	630	754	36800	329	544	715	855	42100	374	614	805	962	47400	420	685	897	1071
31600	287	478	631	756	36900	330	545	717	857	42200	375	615	807	964	47500	421	687	899	1073
31700	288	479	633	758	37000	331	546	718	859	42300	376	616	809	966	47600	422	688	901	1075
31800	289	481	634	760	37100	332	548	720	861	42400	377	618	810	968	47700	423	689	902	1077
31900	290	482	635	761	37200	333	549	722	863	42500	378	619	812	970	47800	424	691	904	1079
32000	290	483	637	763	37300	334	550	723	865	42600	379	621	814	972	47900	425	692	906	1081
32100	291	484	639	765	37400	334	551	725	867	42700	380	622	816	974	48000	426	693	908	1083
32200	292	485	640	767	37500	335	553	727	869	42800	380	623	817	976	48100	427	695	909	1085
32300	293	487	642	769	37600	336	554	728	871	42900	381	625	819	978	48200	427	696	911	1087
32400	294	488	643	771	37700	337	555	730	873	43000	382	626	821	980	48300	428	697	913	1089
32500	294	489	645	773	37800	338	557	732	875	43100	383	627	823	982	48400	429	699	915	1091
32600	295	490	647	774	37900	339	558	733	877	43200	384	629	824	984	48500	430	700	916	1093
32700	296	492	648	776	38000	339	559	735	879	43300	385	630	826	987	48600	431	702	918	1095
32800	297	493	650	778	38100	340	561	737	881	43400	386	631	828	989	48700	432	703	920	1097
32900	298	494	651	780	38200	341	562	739	883	43500	387	633	830	991	48800	433	704	922	1099
33000	298	495	653	782	38300	342	563	740	885	43600	387	634	831	993	48900	433	706	923	1101
33100	299	497	655	784	38400	343	564	742	887	43700	388	635	833	995	49000	434	707	925	1103

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	435	708	927	1105	54400	481	780	1018	1214	59700	527	850	1109	1321	65000	568	915	1193	1421
49200	436	710	928	1108	54500	482	781	1020	1216	59800	527	852	1111	1323	65100	569	917	1195	1422
49300	437	711	930	1110	54600	483	782	1022	1218	59900	528	853	1113	1325	65200	569	918	1196	1424
49400	438	712	932	1112	54700	484	784	1024	1220	60000	529	854	1114	1327	65300	570	919	1198	1426
49500	439	714	934	1114	54800	484	785	1025	1222	60100	530	855	1116	1329	65400	571	920	1199	1428
49600	439	715	935	1116	54900	485	786	1027	1224	60200	531	857	1117	1331	65500	572	921	1201	1430
49700	440	716	937	1118	55000	486	788	1029	1226	60300	531	858	1119	1333	65600	572	922	1202	1432
49800	441	718	939	1120	55100	487	789	1031	1228	60400	532	859	1121	1335	65700	573	924	1204	1433
49900	442	719	941	1122	55200	488	790	1032	1230	60500	533	860	1122	1337	65800	574	925	1205	1435
50000	443	720	942	1124	55300	489	792	1034	1232	60600	534	862	1124	1338	65900	575	926	1207	1437
50100	444	722	944	1126	55400	490	793	1036	1234	60700	535	863	1125	1340	66000	575	927	1209	1439
50200	445	723	946	1128	55500	491	794	1037	1236	60800	535	864	1127	1342	66100	576	928	1210	1441
50300	446	724	947	1130	55600	491	796	1039	1238	60900	536	865	1129	1344	66200	577	929	1212	1442
50400	446	726	949	1132	55700	492	797	1041	1240	61000	537	867	1130	1346	66300	577	931	1213	1444
50500	447	727	951	1134	55800	493	798	1043	1242	61100	538	868	1132	1348	66400	578	932	1215	1446
50600	448	728	953	1136	55900	494	800	1044	1244	61200	539	869	1133	1350	66500	579	933	1216	1448
50700	449	730	954	1138	56000	495	801	1046	1247	61300	539	870	1135	1352	66600	580	934	1218	1450
50800	450	731	956	1140	56100	496	802	1048	1249	61400	540	872	1137	1354	66700	580	935	1219	1451
50900	451	732	958	1142	56200	497	804	1050	1251	61500	541	873	1138	1356	66800	581	936	1221	1453
51000	452	734	960	1144	56300	497	805	1051	1253	61600	542	874	1140	1357	66900	582	938	1222	1455
51100	452	735	961	1146	56400	498	806	1053	1255	61700	543	875	1142	1359	67000	583	939	1224	1457
51200	453	737	963	1148	56500	499	808	1055	1257	61800	543	877	1143	1361	67100	583	940	1225	1459
51300	454	738	965	1150	56600	500	809	1056	1259	61900	544	878	1145	1363	67200	584	941	1227	1461
51400	455	739	967	1152	56700	501	810	1058	1261	62000	545	879	1146	1365	67300	585	942	1228	1462
51500	456	741	968	1155	56800	502	812	1060	1263	62100	546	880	1148	1367	67400	586	944	1230	1464
51600	457	742	970	1157	56900	503	813	1062	1265	62200	547	882	1150	1369	67500	587	945	1231	1466
51700	458	743	972	1159	57000	503	815	1063	1267	62300	547	883	1151	1371	67600	587	946	1233	1468
51800	459	745	973	1161	57100	504	816	1065	1269	62400	548	884	1153	1373	67700	588	947	1235	1470
51900	459	746	975	1163	57200	505	817	1067	1271	62500	549	885	1154	1375	67800	589	948	1236	1471
52000	460	747	977	1165	57300	506	819	1069	1273	62600	550	887	1156	1376	67900	590	950	1238	1473
52100	461	749	979	1167	57400	507	820	1070	1275	62700	551	888	1158	1378	68000	590	951	1239	1475
52200	462	750	980	1169	57500	508	821	1072	1277	62800	551	889	1159	1380	68100	591	952	1241	1477
52300	463	751	982	1171	57600	509	823	1074	1279	62900	552	890	1161	1382	68200	592	953	1242	1479
52400	464	753	984	1173	57700	510	824	1075	1281	63000	553	892	1162	1384	68300	593	954	1244	1481
52500	465	754	986	1175	57800	510	825	1077	1283	63100	554	893	1164	1386	68400	594	956	1245	1482
52600	465	755	987	1177	57900	511	827	1079	1285	63200	555	894	1166	1388	68500	594	957	1247	1484
52700	466	757	989	1179	58000	512	828	1081	1287	63300	555	895	1167	1390	68600	595	958	1248	1486
52800	467	758	991	1181	58100	513	829	1082	1289	63400	556	897	1169	1392	68700	596	959	1250	1488
52900	468	759	992	1183	58200	514	831	1084	1291	63500	557	898	1170	1393	68800	597	960	1252	1490
53000	469	761	994	1185	58300	515	832	1086	1294	63600	558	899	1172	1395	68900	597	962	1253	1492
53100	470	762	996	1187	58400	516	833	1088	1296	63700	558	900	1173	1397	69000	598	963	1255	1493
53200	471	763	998	1189	58500	516	835	1089	1298	63800	559	901	1175	1399	69100	599	964	1256	1495
53300	471	765	999	1191	58600	517	836	1091	1300	63900	560	902	1176	1401	69200	600	965	1258	1497
53400	472	766	1001	1193	58700	518	837	1093	1302	64000	561	904	1178	1403	69300	600	966	1259	1499
53500	473	767	1003	1195	58800	519	839	1095	1304	64100	561	905	1180	1404	69400	601	968	1261	1501
53600	474	769	1005	1197	58900	520	840	1096	1306	64200	562	906	1181	1406	69500	602	969	1262	1503
53700	475	770	1006	1200	59000	521	841	1098	1308	64300	563	907	1183	1408	69600	603	970	1264	1504
53800	476	771	1008	1202	59100	522	843	1100	1310	64400	564	908	1184	1410	69700	604	971	1265	1506
53900	477	773	1010	1204	59200	522	844	1101	1312	64500	564	909	1186	1412	69800	604	973	1267	1508
54000	478	774	1011	1206	59300	523	845	1103	1314	64600	565	911	1187	1413	69900	605	974	1269	1510
54100	478	776	1013	1208	59400	524	847	1105	1316	64700	566	912	1189	1415	70000	606	975	1270	1512
54200	479	777	1015	1210	59500	525	848	1106	1318	64800	566	913	1190	1417	70100	607	976	1272	1513
54300	480	778	1017	1212	59600	526	849	1108	1319	64900	567	914	1192	1419	70200	607	977	1273	1515

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

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FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	608	979	1275	1517	75600	649	1042	1357	1614	80900	690	1106	1439	1711	86200	731	1170	1520	1807
70400	609	980	1276	1519	75700	650	1043	1358	1616	81000	691	1107	1440	1713	86300	732	1171	1522	1809
70500	610	981	1278	1521	75800	651	1045	1360	1618	81100	692	1108	1442	1714	86400	733	1172	1524	1811
70600	611	982	1279	1523	75900	651	1046	1361	1619	81200	692	1110	1443	1716	86500	733	1173	1525	1813
70700	611	983	1281	1524	76000	652	1047	1363	1621	81300	693	1111	1445	1718	86600	734	1174	1527	1815
70800	612	985	1282	1526	76100	653	1048	1364	1623	81400	694	1112	1446	1720	86700	735	1176	1528	1817
70900	613	986	1284	1528	76200	654	1049	1366	1625	81500	695	1113	1448	1722	86800	736	1177	1530	1818
71000	614	987	1286	1530	76300	655	1051	1367	1627	81600	696	1114	1449	1723	86900	736	1178	1531	1820
71100	614	988	1287	1532	76400	655	1052	1369	1629	81700	696	1116	1451	1725	87000	737	1179	1533	1822
71200	615	989	1289	1534	76500	656	1053	1371	1630	81800	697	1117	1452	1727	87100	738	1180	1534	1824
71300	616	991	1290	1535	76600	657	1054	1372	1632	81900	698	1118	1454	1729	87200	739	1182	1536	1826
71400	617	992	1292	1537	76700	658	1055	1374	1634	82000	699	1119	1456	1731	87300	740	1183	1537	1828
71500	617	993	1293	1539	76800	658	1057	1375	1636	82100	699	1120	1457	1733	87400	740	1184	1539	1829
71600	618	994	1295	1541	76900	659	1058	1377	1638	82200	700	1122	1459	1734	87500	741	1185	1541	1831
71700	619	995	1296	1543	77000	660	1059	1378	1639	82300	701	1123	1460	1736	87600	742	1186	1542	1833
71800	620	997	1298	1545	77100	661	1060	1380	1641	82400	702	1124	1462	1738	87700	743	1188	1544	1835
71900	621	998	1299	1546	77200	662	1061	1381	1643	82500	702	1125	1463	1740	87800	743	1189	1545	1837
72000	621	999	1301	1548	77300	662	1063	1383	1645	82600	703	1126	1465	1742	87900	744	1190	1547	1839
72100	622	1000	1303	1550	77400	663	1064	1384	1647	82700	704	1128	1466	1744	88000	745	1191	1548	1840
72200	623	1001	1304	1552	77500	664	1065	1386	1649	82800	705	1129	1468	1745	88100	746	1192	1550	1842
72300	624	1003	1306	1554	77600	665	1066	1388	1650	82900	706	1130	1469	1747	88200	747	1194	1551	1844
72400	624	1004	1307	1555	77700	665	1067	1389	1652	83000	706	1131	1471	1749	88300	747	1195	1553	1846
72500	625	1005	1309	1557	77800	666	1069	1391	1654	83100	707	1132	1473	1751	88400	748	1196	1554	1848
72600	626	1006	1310	1559	77900	667	1070	1392	1656	83200	708	1134	1474	1753	88500	749	1197	1556	1849
72700	627	1007	1312	1561	78000	668	1071	1394	1658	83300	709	1135	1476	1755	88600	750	1198	1558	1851
72800	628	1009	1313	1563	78100	668	1072	1395	1660	83400	709	1136	1477	1756	88700	750	1200	1559	1853
72900	628	1010	1315	1565	78200	669	1073	1397	1661	83500	710	1137	1479	1758	88800	751	1201	1561	1855
73000	629	1011	1316	1566	78300	670	1075	1398	1663	83600	711	1138	1480	1760	88900	752	1202	1562	1857
73100	630	1012	1318	1568	78400	671	1076	1400	1665	83700	712	1140	1482	1762	89000	753	1203	1564	1859
73200	631	1013	1320	1570	78500	672	1077	1401	1667	83800	713	1141	1483	1764	89100	753	1204	1565	1860
73300	631	1015	1321	1572	78600	672	1078	1403	1669	83900	713	1142	1485	1765	89200	754	1206	1567	1862
73400	632	1016	1323	1574	78700	673	1079	1405	1671	84000	714	1143	1486	1767	89300	755	1207	1568	1864
73500	633	1017	1324	1576	78800	674	1081	1406	1672	84100	715	1144	1488	1769	89400	756	1208	1570	1866
73600	634	1018	1326	1577	78900	675	1082	1408	1674	84200	716	1146	1490	1771	89500	757	1209	1571	1868
73700	634	1019	1327	1579	79000	675	1083	1409	1676	84300	716	1147	1491	1773	89600	757	1210	1573	1870
73800	635	1021	1329	1581	79100	676	1084	1411	1678	84400	717	1148	1493	1775	89700	758	1212	1575	1871
73900	636	1022	1330	1583	79200	677	1085	1412	1680	84500	718	1149	1494	1776	89800	759	1213	1576	1873
74000	637	1023	1332	1585	79300	678	1087	1414	1681	84600	719	1150	1496	1778	89900	760	1214	1578	1875
74100	638	1024	1333	1587	79400	679	1088	1415	1683	84700	719	1152	1497	1780	90000	760	1215	1579	1877
74200	638	1025	1335	1588	79500	679	1089	1417	1685	84800	720	1153	1499	1782	90100	761	1216	1581	1879
74300	639	1027	1337	1590	79600	680	1090	1418	1687	84900	721	1154	1500	1784	90200	762	1218	1582	1881
74400	640	1028	1338	1592	79700	681	1091	1420	1689	85000	722	1155	1502	1786	90300	763	1219	1584	1882
74500	641	1029	1340	1594	79800	682	1093	1422	1691	85100	723	1156	1503	1787	90400	764	1220	1585	1884
74600	641	1030	1341	1596	79900	682	1094	1423	1692	85200	723	1158	1505	1789	90500	764	1221	1587	1886
74700	642	1031	1343	1597	80000	683	1095	1425	1694	85300	724	1159	1507	1791	90600	765	1222	1588	1888
74800	643	1033	1344	1599	80100	684	1096	1426	1696	85400	725	1160	1508	1793	90700	766	1224	1590	1890
74900	644	1034	1346	1601	80200	685	1097	1428	1698	85500	726	1161	1510	1795	90800	767	1225	1592	1891
75000	645	1035	1347	1603	80300	685	1099	1429	1700	85600	726	1162	1511	1797	90900	767	1226	1593	1893
75100	645	1036	1349	1605	80400	686	1100	1431	1702	85700	727	1164	1513	1798	91000	768	1227	1595	1895
75200	646	1037	1350	1607	80500	687	1101	1432	1703	85800	728	1165	1514	1800	91100	769	1229	1596	1897
75300	647	1039	1352	1608	80600	688	1102	1434	1705	85900	729	1166	1516	1802	91200	770	1230	1598	1899
75400	648	1040	1354	1610	80700	689	1104	1435	1707	86000	730	1167	1517	1804	91300	770	1231	1599	1901
75500	648	1041	1355	1612	80800	689	1105	1437	1709	86100	730	1168	1519	1806	91400	771	1232	1601	1902

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	772	1233	1602	1904	96800	813	1297	1684	2001	102100	854	1361	1766	2098	107400	895	1424	1848	2195
91600	773	1235	1604	1906	96900	814	1298	1686	2003	102200	855	1362	1768	2100	107500	896	1426	1850	2196
91700	774	1236	1605	1908	97000	815	1299	1687	2005	102300	855	1363	1769	2102	107600	896	1427	1851	2198
91800	774	1237	1607	1910	97100	815	1301	1689	2007	102400	856	1364	1771	2103	107700	897	1428	1853	2200
91900	775	1238	1609	1912	97200	816	1302	1690	2008	102500	857	1366	1772	2105	107800	898	1429	1854	2202
92000	776	1239	1610	1913	97300	817	1303	1692	2010	102600	858	1367	1774	2107	107900	899	1430	1856	2204
92100	777	1241	1612	1915	97400	818	1304	1694	2012	102700	859	1368	1775	2109	108000	900	1432	1857	2206
92200	777	1242	1613	1917	97500	818	1305	1695	2014	102800	859	1369	1777	2111	108100	900	1433	1859	2207
92300	778	1243	1615	1919	97600	819	1307	1697	2016	102900	860	1370	1779	2112	108200	901	1434	1860	2209
92400	779	1244	1616	1921	97700	820	1308	1698	2018	103000	861	1372	1780	2114	108300	902	1435	1862	2211
92500	780	1245	1618	1923	97800	821	1309	1700	2019	103100	862	1373	1782	2116	108400	903	1436	1863	2213
92600	781	1247	1619	1924	97900	821	1310	1701	2021	103200	862	1374	1783	2118	108500	903	1438	1865	2215
92700	781	1248	1621	1926	98000	822	1311	1703	2023	103300	863	1375	1785	2120	108600	904	1439	1867	2217
92800	782	1249	1622	1928	98100	823	1313	1704	2025	103400	864	1376	1786	2122	108700	905	1440	1868	2218
92900	783	1250	1624	1930	98200	824	1314	1706	2027	103500	865	1378	1788	2123	108800	906	1441	1870	2220
93000	784	1251	1626	1932	98300	825	1315	1707	2028	103600	866	1379	1789	2125	108900	906	1442	1871	2222
93100	784	1253	1627	1934	98400	825	1316	1709	2030	103700	866	1380	1791	2127	109000	907	1444	1873	2224
93200	785	1254	1629	1935	98500	826	1317	1711	2032	103800	867	1381	1792	2129	109100	908	1445	1874	2226
93300	786	1255	1630	1937	98600	827	1319	1712	2034	103900	868	1382	1794	2131	109200	909	1446	1876	2228
93400	787	1256	1632	1939	98700	828	1320	1714	2036	104000	869	1384	1796	2133	109300	910	1447	1877	2229
93500	787	1257	1633	1941	98800	828	1321	1715	2038	104100	869	1385	1797	2134	109400	910	1448	1879	2231
93600	788	1259	1635	1943	98900	829	1322	1717	2039	104200	870	1386	1799	2136	109500	911	1450	1880	2233
93700	789	1260	1636	1944	99000	830	1323	1718	2041	104300	871	1387	1800	2138	109600	912	1451	1882	2235
93800	790	1261	1638	1946	99100	831	1325	1720	2043	104400	872	1388	1802	2140	109700	913	1452	1884	2237
93900	791	1262	1639	1948	99200	832	1326	1721	2045	104500	872	1390	1803	2142	109800	913	1453	1885	2238
94000	791	1263	1641	1950	99300	832	1327	1723	2047	104600	873	1391	1805	2144	109900	914	1454	1887	2240
94100	792	1265	1643	1952	99400	833	1328	1724	2049	104700	874	1392	1806	2145	110000	915	1456	1888	2242
94200	793	1266	1644	1954	99500	834	1329	1726	2050	104800	875	1393	1808	2147	110100	916	1457	1890	2244
94300	794	1267	1646	1955	99600	835	1331	1728	2052	104900	876	1394	1809	2149	110200	917	1458	1891	2246
94400	794	1268	1647	1957	99700	835	1332	1729	2054	105000	876	1396	1811	2151	110300	917	1459	1893	2248
94500	795	1269	1649	1959	99800	836	1333	1731	2056	105100	877	1397	1813	2153	110400	918	1460	1894	2249
94600	796	1271	1650	1961	99900	837	1334	1732	2058	105200	878	1398	1814	2154	110500	919	1462	1896	2251
94700	797	1272	1652	1963	100000	838	1335	1734	2060	105300	879	1399	1816	2156	110600	920	1463	1897	2253
94800	798	1273	1653	1965	100100	838	1337	1735	2061	105400	879	1400	1817	2158	110700	920	1464	1899	2255
94900	798	1274	1655	1966	100200	839	1338	1737	2063	105500	880	1402	1819	2160	110800	921	1465	1901	2257
95000	799	1275	1656	1968	100300	840	1339	1738	2065	105600	881	1403	1820	2162	110900	922	1466	1902	2259
95100	800	1277	1658	1970	100400	841	1340	1740	2067	105700	882	1404	1822	2164	111000	923	1468	1904	2260
95200	801	1278	1660	1972	100500	842	1341	1741	2069	105800	883	1405	1823	2165	111100	923	1469	1905	2262
95300	801	1279	1661	1974	100600	842	1343	1743	2070	105900	883	1406	1825	2167	111200	924	1470	1907	2264
95400	802	1280	1663	1976	100700	843	1344	1745	2072	106000	884	1408	1826	2169	111300	925	1471	1908	2266
95500	803	1281	1664	1977	100800	844	1345	1746	2074	106100	885	1409	1828	2171	111400	926	1472	1910	2268
95600	804	1283	1666	1979	100900	845	1346	1748	2076	106200	886	1410	1830	2173	111500	927	1474	1911	2270
95700	804	1284	1667	1981	101000	845	1347	1749	2078	106300	886	1411	1831	2175	111600	927	1475	1913	2271
95800	805	1285	1669	1983	101100	846	1349	1751	2080	106400	887	1412	1833	2176	111700	928	1476	1914	2273
95900	806	1286	1670	1985	101200	847	1350	1752	2081	106500	888	1414	1834	2178	111800	929	1477	1916	2275
96000	807	1287	1672	1986	101300	848	1351	1754	2083	106600	889	1415	1836	2180	111900	930	1478	1918	2277
96100	808	1289	1673	1988	101400	849	1352	1755	2085	106700	889	1416	1837	2182	112000	930	1480	1919	2279
96200	808	1290	1675	1990	101500	849	1353	1757	2087	106800	890	1417	1839	2184	112100	931	1481	1921	2280
96300	809	1291	1677	1992	101600	850	1355	1758	2089	106900	891	1418	1840	2186	112200	932	1482	1922	2282
96400	810	1292	1678	1994	101700	851	1356	1760	2091	107000	892	1420	1842	2187	112300	933	1483	1924	2284
96500	811	1293	1680	1996	101800	852	1357	1762	2092	107100	893	1421	1843	2189	112400	934	1485	1925	2286
96600	811	1295	1681	1997	101900	852	1358	1763	2094	107200	893	1422	1845	2191	112500	934	1486	1927	2288
96700	812	1296	1683	1999	102000	853	1360	1765	2096	107300	894	1423	1846	2193	112600	935	1487	1928	2290

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	936	1488	1930	2291	118000	977	1552	2012	2388	123300	1018	1616	2094	2485	128600	1059	1679	2176	2582
112800	937	1489	1931	2293	118100	978	1553	2013	2390	123400	1018	1617	2095	2487	128700	1059	1680	2177	2584
112900	937	1491	1933	2295	118200	978	1554	2015	2392	123500	1019	1618	2097	2489	128800	1060	1682	2179	2586
113000	938	1492	1935	2297	118300	979	1555	2016	2394	123600	1020	1619	2098	2491	128900	1061	1683	2180	2588
113100	939	1493	1936	2299	118400	980	1557	2018	2396	123700	1021	1620	2100	2492	129000	1062	1684	2182	2589
113200	940	1494	1938	2301	118500	981	1558	2020	2397	123800	1022	1622	2101	2494	129100	1063	1685	2183	2591
113300	940	1495	1939	2302	118600	981	1559	2021	2399	123900	1022	1623	2103	2496	129200	1063	1686	2185	2593
113400	941	1497	1941	2304	118700	982	1560	2023	2401	124000	1023	1624	2105	2498	129300	1064	1688	2186	2595
113500	942	1498	1942	2306	118800	983	1561	2024	2403	124100	1024	1625	2106	2500	129400	1065	1689	2188	2596
113600	943	1499	1944	2308	118900	984	1563	2026	2405	124200	1025	1626	2108	2501	129500	1066	1690	2190	2598
113700	944	1500	1945	2310	119000	984	1564	2027	2406	124300	1025	1628	2109	2503	129600	1066	1691	2191	2600
113800	944	1501	1947	2312	119100	985	1565	2029	2408	124400	1026	1629	2111	2505	129700	1067	1692	2193	2602
113900	945	1503	1948	2313	119200	986	1566	2030	2410	124500	1027	1630	2112	2507	129800	1068	1694	2194	2604
114000	946	1504	1950	2315	119300	987	1567	2032	2412	124600	1028	1631	2114	2509	129900	1069	1695	2196	2606
114100	947	1505	1952	2317	119400	988	1569	2033	2414	124700	1029	1632	2115	2511	130000	1069	1696	2197	2607
114200	947	1506	1953	2319	119500	988	1570	2035	2416	124800	1029	1634	2117	2512	130100	1070	1697	2199	2609
114300	948	1507	1955	2321	119600	989	1571	2037	2417	124900	1030	1635	2118	2514	130200	1071	1698	2200	2611
114400	949	1509	1956	2322	119700	990	1572	2038	2419	125000	1031	1636	2120	2516	130300	1072	1700	2202	2613
114500	950	1510	1958	2324	119800	991	1573	2040	2421	125100	1032	1637	2122	2518	130400	1073	1701	2203	2615
114600	950	1511	1959	2326	119900	991	1575	2041	2423	125200	1032	1638	2123	2520	130500	1073	1702	2205	2617
114700	951	1512	1961	2328	120000	992	1576	2043	2425	125300	1033	1640	2125	2522	130600	1074	1703	2207	2618
114800	952	1513	1962	2330	120100	993	1577	2044	2427	125400	1034	1641	2126	2523	130700	1075	1704	2208	2620
114900	953	1515	1964	2332	120200	994	1578	2046	2428	125500	1035	1642	2128	2525	130800	1076	1706	2210	2622
115000	954	1516	1965	2333	120300	995	1579	2047	2430	125600	1035	1643	2129	2527	130900	1076	1707	2211	2624
115100	954	1517	1967	2335	120400	995	1581	2049	2432	125700	1036	1644	2131	2529	131000	1077	1708	2213	2626
115200	955	1518	1969	2337	120500	996	1582	2050	2434	125800	1037	1646	2132	2531	131100	1078	1709	2214	2627
115300	956	1519	1970	2339	120600	997	1583	2052	2436	125900	1038	1647	2134	2533	131200	1079	1710	2216	2629
115400	957	1521	1972	2341	120700	998	1584	2054	2438	126000	1039	1648	2135	2534	131300	1080	1712	2217	2631
115500	957	1522	1973	2343	120800	998	1585	2055	2439	126100	1039	1649	2137	2536	131400	1080	1713	2219	2633
115600	958	1523	1975	2344	120900	999	1587	2057	2441	126200	1040	1650	2139	2538	131500	1081	1714	2220	2635
115700	959	1524	1976	2346	121000	1000	1588	2058	2443	126300	1041	1652	2140	2540	131600	1082	1715	2222	2637
115800	960	1525	1978	2348	121100	1001	1589	2060	2445	126400	1042	1653	2142	2542	131700	1083	1716	2224	2638
115900	961	1527	1979	2350	121200	1001	1590	2061	2447	126500	1042	1654	2143	2543	131800	1083	1718	2225	2640
116000	961	1528	1981	2352	121300	1002	1591	2063	2449	126600	1043	1655	2145	2545	131900	1084	1719	2227	2642
116100	962	1529	1982	2354	121400	1003	1593	2064	2450	126700	1044	1656	2146	2547	132000	1085	1720	2228	2644
116200	963	1530	1984	2355	121500	1004	1594	2066	2452	126800	1045	1658	2148	2549	132100	1086	1721	2230	2646
116300	964	1531	1986	2357	121600	1005	1595	2067	2454	126900	1046	1659	2149	2551	132200	1086	1722	2231	2648
116400	964	1533	1987	2359	121700	1005	1596	2069	2456	127000	1046	1660	2151	2553	132300	1087	1724	2233	2649
116500	965	1534	1989	2361	121800	1006	1597	2071	2458	127100	1047	1661	2152	2554	132400	1088	1725	2234	2651
116600	966	1535	1990	2363	121900	1007	1599	2072	2459	127200	1048	1662	2154	2556	132500	1089	1726	2236	2653
116700	967	1536	1992	2364	122000	1008	1600	2074	2461	127300	1049	1664	2156	2558	132600	1090	1727	2237	2655
116800	967	1537	1993	2366	122100	1008	1601	2075	2463	127400	1049	1665	2157	2560	132700	1090	1728	2239	2657
116900	968	1539	1995	2368	122200	1009	1602	2077	2465	127500	1050	1666	2159	2562	132800	1091	1730	2241	2659
117000	969	1540	1996	2370	122300	1010	1603	2078	2467	127600	1051	1667	2160	2564	132900	1092	1731	2242	2660
117100	970	1541	1998	2372	122400	1011	1605	2080	2469	127700	1052	1668	2162	2565	133000	1093	1732	2244	2662
117200	971	1542	1999	2374	122500	1012	1606	2081	2470	127800	1052	1670	2163	2567	133100	1093	1733	2245	2664
117300	971	1543	2001	2375	122600	1012	1607	2083	2472	127900	1053	1671	2165	2569	133200	1094	1734	2247	2666
117400	972	1545	2003	2377	122700	1013	1608	2084	2474	128000	1054	1672	2166	2571	133300	1095	1736	2248	2668
117500	973	1546	2004	2379	122800	1014	1610	2086	2476	128100	1055	1673	2168	2573	133400	1096	1737	2250	2669
117600	974	1547	2006	2381	122900	1015	1611	2088	2478	128200	1056	1674	2169	2575	133500	1097	1738	2251	2671
117700	974	1548	2007	2383	123000	1015	1612	2089	2480	128300	1056	1676	2171	2576	133600	1097	1739	2253	2673
117800	975	1549	2009	2385	123100	1016	1613	2091	2481	128400	1057	1677	2173	2578	133700	1098	1741	2254	2675
117900	976	1551	2010	2386	123200	1017	1614	2092	2483	128500	1058	1678	2174	2580	133800	1099	1742	2256	2677

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1100	1743	2258	2679	138000	1131	1792	2321	2753	142100	1163	1841	2384	2828	146200	1195	1891	2448	2903
134000	1100	1744	2259	2680	138100	1132	1793	2322	2755	142200	1164	1843	2386	2830	146300	1195	1892	2449	2905
134100	1101	1745	2261	2682	138200	1133	1795	2324	2757	142300	1165	1844	2387	2832	146400	1196	1893	2451	2907
134200	1102	1747	2262	2684	138300	1134	1796	2326	2759	142400	1165	1845	2389	2834	146500	1197	1894	2452	2909
134300	1103	1748	2264	2686	138400	1134	1797	2327	2761	142500	1166	1846	2390	2836	146600	1198	1896	2454	2911
134400	1103	1749	2265	2688	138500	1135	1798	2329	2763	142600	1167	1847	2392	2837	146700	1199	1897	2455	2912
134500	1104	1750	2267	2690	138600	1136	1799	2330	2764	142700	1168	1849	2394	2839	146800	1199	1898	2457	2914
134600	1105	1751	2268	2691	138700	1137	1801	2332	2766	142800	1168	1850	2395	2841	146900	1200	1899	2458	2916
134700	1106	1753	2270	2693	138800	1137	1802	2333	2768	142900	1169	1851	2397	2843	147000	1201	1900	2460	2918
134800	1107	1754	2271	2695	138900	1138	1803	2335	2770	143000	1170	1852	2398	2845	147100	1202	1902	2462	2920
134900	1107	1755	2273	2697	139000	1139	1804	2336	2772	143100	1171	1853	2400	2847	147200	1202	1903	2463	2921
135000	1108	1756	2275	2699	139100	1140	1805	2338	2774	143200	1171	1855	2401	2848	147300	1203	1904	2465	2923
135100	1109	1757	2276	2701	139200	1141	1807	2339	2775	143300	1172	1856	2403	2850	147400	1204	1905	2466	2925
135200	1110	1759	2278	2702	139300	1141	1808	2341	2777	143400	1173	1857	2404	2852	147500	1205	1906	2468	2927
135300	1110	1760	2279	2704	139400	1142	1809	2343	2779	143500	1174	1858	2406	2854	147600	1205	1908	2469	2929
135400	1111	1761	2281	2706	139500	1143	1810	2344	2781	143600	1175	1859	2407	2856	147700	1206	1909	2471	2931
135500	1112	1762	2282	2708	139600	1144	1811	2346	2783	143700	1175	1861	2409	2858	147800	1207	1910	2472	2932
135600	1113	1763	2284	2710	139700	1144	1813	2347	2785	143800	1176	1862	2411	2859	147900	1208	1911	2474	2934
135700	1114	1765	2285	2711	139800	1145	1814	2349	2786	143900	1177	1863	2412	2861	148000	1209	1912	2475	2936
135800	1114	1766	2287	2713	139900	1146	1815	2350	2788	144000	1178	1864	2414	2863	148100	1209	1914	2477	2938
135900	1115	1767	2288	2715	140000	1147	1816	2352	2790	144100	1178	1866	2415	2865	148200	1210	1915	2479	2940
136000	1116	1768	2290	2717	140100	1148	1817	2353	2792	144200	1179	1867	2417	2867	148300	1211	1916	2480	2942
136100	1117	1769	2292	2719	140200	1148	1819	2355	2794	144300	1180	1868	2418	2869	148400	1212	1917	2482	2943
136200	1117	1771	2293	2721	140300	1149	1820	2356	2795	144400	1181	1869	2420	2870	148500	1212	1918	2483	2945
136300	1118	1772	2295	2722	140400	1150	1821	2358	2797	144500	1182	1870	2421	2872	148600	1213	1920	2485	2947
136400	1119	1773	2296	2724	140500	1151	1822	2360	2799	144600	1182	1872	2423	2874	148700	1214	1921	2486	2949
136500	1120	1774	2298	2726	140600	1151	1823	2361	2801	144700	1183	1873	2424	2876	148800	1215	1922	2488	2951
136600	1120	1775	2299	2728	140700	1152	1825	2363	2803	144800	1184	1874	2426	2878	148900	1216	1923	2489	2953
136700	1121	1777	2301	2730	140800	1153	1826	2364	2805	144900	1185	1875	2428	2879	149000	1216	1924	2491	2954
136800	1122	1778	2302	2732	140900	1154	1827	2366	2806	145000	1185	1876	2429	2881	149100	1217	1926	2492	2956
136900	1123	1779	2304	2733	141000	1154	1828	2367	2808	145100	1186	1878	2431	2883	149200	1218	1927	2494	2958
137000	1124	1780	2305	2735	141100	1155	1829	2369	2810	145200	1187	1879	2432	2885	149300	1219	1928	2496	2960
137100	1124	1781	2307	2737	141200	1156	1831	2370	2812	145300	1188	1880	2434	2887	149400	1219	1929	2497	2962
137200	1125	1783	2309	2739	141300	1157	1832	2372	2814	145400	1188	1881	2435	2889	149500	1220	1930	2499	2963
137300	1126	1784	2310	2741	141400	1158	1833	2373	2816	145500	1189	1882	2437	2890	149600	1221	1932	2500	2965
137400	1127	1785	2312	2743	141500	1158	1834	2375	2817	145600	1190	1884	2438	2892	149700	1222	1933	2502	2967
137500	1127	1786	2313	2744	141600	1159	1835	2377	2819	145700	1191	1885	2440	2894	149800	1222	1934	2503	2969
137600	1128	1787	2315	2746	141700	1160	1837	2378	2821	145800	1192	1886	2441	2896	149900	1223	1935	2505	2971
137700	1129	1789	2316	2748	141800	1161	1838	2380	2823	145900	1192	1887	2443	2898	150000	1224	1936	2506	2973
137800	1130	1790	2318	2750	141900	1161	1839	2381	2825	146000	1193	1888	2445	2900					
137900	1131	1791	2319	2752	142000	1162	1840	2383	2827	146100	1194	1890	2446	2901					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1224 plus 0.77% of income over \$150,000	1936 plus 1.20% of income over \$150,000	2506 plus 1.55% of income over \$150,000	2973 plus 1.83% of income over \$150,000
Pour revenu dépassant 150 000\$	1224 plus 0,77% du revenu dépassant 150 000\$	1936 plus 1,20% du revenu dépassant 150 000\$	2506 plus 1,55% du revenu dépassant 150 000\$	2973 plus 1,83% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
6700	0	0	0	0	12000	21	34	47	60	17300	147	187	222	257	22600	199	340	397	454
6800	0	0	0	0	12100	24	37	50	63	17400	148	190	225	261	22700	200	343	401	458
6900	0	0	0	0	12200	26	40	53	67	17500	149	193	229	264	22800	201	345	404	462
7000	0	0	0	0	12300	29	43	57	71	17600	150	196	232	268	22900	202	346	407	465
7100	0	0	0	0	12400	31	46	60	75	17700	151	199	235	272	23000	203	348	411	469
7200	0	0	0	0	12500	34	49	63	78	17800	152	202	239	276	23100	204	349	414	473
7300	0	0	0	0	12600	36	51	67	82	17900	153	205	242	279	23200	205	351	417	477
7400	0	0	0	0	12700	39	54	70	86	18000	154	208	245	283	23300	206	352	421	480
7500	0	0	0	0	12800	41	57	73	89	18100	155	210	249	287	23400	206	354	424	484
7600	0	0	0	0	12900	44	60	77	93	18200	156	213	252	290	23500	207	355	427	488
7700	0	0	0	0	13000	46	63	80	97	18300	157	216	255	294	23600	208	357	430	492
7800	0	0	0	0	13100	49	66	83	101	18400	158	219	259	298	23700	209	358	434	495
7900	0	0	0	0	13200	51	69	87	104	18500	159	222	262	302	23800	210	360	437	499
8000	0	0	0	0	13300	54	72	90	108	18600	160	225	265	305	23900	211	361	440	503
8100	0	0	0	0	13400	56	75	93	112	18700	161	228	268	309	24000	212	363	444	506
8200	0	0	0	0	13500	58	77	96	115	18800	162	231	272	313	24100	213	364	447	510
8300	0	0	0	0	13600	61	80	100	119	18900	163	234	275	317	24200	214	366	450	514
8400	0	0	0	0	13700	63	83	103	123	19000	164	236	278	320	24300	215	367	454	518
8500	0	0	0	0	13800	66	86	106	127	19100	165	239	282	324	24400	216	369	457	521
8600	0	0	0	0	13900	68	89	110	130	19200	166	242	285	328	24500	217	370	460	525
8700	0	0	0	0	14000	71	92	113	134	19300	167	245	288	331	24600	218	372	464	529
8800	0	0	0	0	14100	73	95	116	138	19400	168	248	292	335	24700	219	373	467	532
8900	0	0	0	0	14200	76	98	120	142	19500	169	251	295	339	24800	220	375	470	536
9000	0	0	0	0	14300	78	101	123	145	19600	170	254	298	343	24900	221	376	473	540
9100	0	0	0	0	14400	81	103	126	149	19700	171	257	301	346	25000	222	378	477	544
9200	0	0	0	0	14500	83	106	130	153	19800	172	260	305	350	25100	223	379	480	547
9300	0	0	0	0	14600	86	109	133	156	19900	173	262	308	354	25200	224	381	483	551
9400	0	0	0	0	14700	88	112	136	160	20000	174	265	311	357	25300	225	382	487	555
9500	0	0	0	0	14800	91	115	139	164	20100	175	268	315	361	25400	226	384	490	559
9600	0	0	0	0	14900	93	118	143	168	20200	175	271	318	365	25500	227	385	493	562
9700	0	0	0	0	15000	96	121	146	171	20300	176	274	321	369	25600	228	387	497	566
9800	0	0	0	0	15100	98	124	149	175	20400	177	277	325	372	25700	229	388	500	570
9900	0	0	0	0	15200	101	127	153	179	20500	178	280	328	376	25800	230	390	503	573
10000	0	0	0	0	15300	103	130	156	183	20600	179	283	331	380	25900	231	391	507	577
10100	0	0	0	0	15400	105	132	159	186	20700	180	286	335	384	26000	232	393	509	581
10200	0	0	0	0	15500	108	135	163	190	20800	181	288	338	387	26100	232	394	512	584
10300	0	0	0	0	15600	110	138	166	194	20900	182	291	341	391	26200	233	395	515	587
10400	0	0	0	0	15700	113	141	169	197	21000	183	294	344	395	26300	234	397	518	590
10500	0	0	0	2	15800	115	144	173	201	21100	184	297	348	398	26400	235	398	521	594
10600	0	0	0	6	15900	118	147	176	205	21200	185	300	351	402	26500	236	400	524	597
10700	0	0	2	10	16000	120	150	179	209	21300	186	303	354	406	26600	237	401	527	600
10800	0	0	6	13	16100	123	153	182	212	21400	187	306	358	410	26700	238	402	530	604
10900	0	1	9	17	16200	125	156	186	216	21500	188	309	361	413	26800	239	404	533	607
11000	0	4	13	21	16300	128	158	189	220	21600	189	312	364	417	26900	240	405	535	610
11100	0	7	16	25	16400	130	161	192	223	21700	190	314	368	421	27000	241	407	538	614
11200	1	10	20	29	16500	133	164	196	227	21800	191	317	371	425	27100	241	408	541	617
11300	3	13	23	33	16600	135	167	199	231	21900	192	320	374	428	27200	242	409	543	620
11400	6	16	27	37	16700	138	170	202	235	22000	193	323	378	432	27300	243	411	545	624
11500	9	19	30	41	16800	140	173	206	238	22100	194	326	381	436	27400	244	412	547	627
11600	11	22	33	45	16900	143	176	209	242	22200	195	329	384	439	27500	245	414	548	630
11700	14	25	37	48	17000	145	179	212	246	22300	196	332	387	443	27600	246	415	550	633
11800	16	28	40	52	17100	145	182	216	250	22400	197	335	391	447	27700	247	416	552	637
11900	19	31	44	56	17200	146	184	219	253	22500	198	338	394	451	27800	248	418	554	640

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paielement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
27900	249	419	556	643	33200	290	484	639	765	38500	332	549	723	865	43800	376	617	810	968
28000	250	421	557	647	33300	291	485	640	767	38600	333	550	724	866	43900	377	619	812	970
28100	250	422	559	650	33400	292	486	642	769	38700	334	552	726	868	44000	378	620	814	972
28200	251	423	561	653	33500	293	487	643	771	38800	335	553	727	870	44100	379	621	815	974
28300	252	425	563	657	33600	293	489	645	773	38900	335	554	729	872	44200	379	623	817	975
28400	253	426	565	660	33700	294	490	646	775	39000	336	555	731	874	44300	380	624	819	978
28500	254	428	566	663	33800	295	491	648	776	39100	337	557	732	876	44400	381	625	820	980
28600	255	429	568	667	33900	296	492	650	778	39200	338	558	734	878	44500	382	626	822	982
28700	256	430	570	670	34000	296	493	651	780	39300	339	559	735	880	44600	383	628	824	984
28800	257	432	572	673	34100	297	495	653	782	39400	339	560	737	882	44700	384	629	825	986
28900	258	433	574	676	34200	298	496	654	784	39500	340	562	739	884	44800	384	630	827	988
29000	259	435	575	680	34300	299	497	656	786	39600	341	563	740	886	44900	385	632	829	990
29100	259	436	577	683	34400	300	498	657	787	39700	342	564	742	887	45000	386	633	830	992
29200	260	437	579	686	34500	300	500	659	789	39800	343	565	744	889	45100	387	634	832	994
29300	261	439	581	690	34600	301	501	660	791	39900	343	567	745	891	45200	388	636	834	996
29400	262	440	583	693	34700	302	502	662	793	40000	344	568	747	893	45300	389	637	835	998
29500	263	442	584	696	34800	303	503	664	795	40100	345	569	748	895	45400	389	638	837	1000
29600	264	443	586	700	34900	303	504	665	797	40200	346	571	750	897	45500	390	639	839	1002
29700	265	444	588	702	35000	304	506	667	798	40300	347	572	752	899	45600	391	641	840	1004
29800	265	445	589	704	35100	305	507	668	800	40400	348	573	754	901	45700	392	642	842	1006
29900	266	446	590	706	35200	306	508	670	802	40500	348	574	755	903	45800	393	643	844	1008
30000	267	447	592	708	35300	306	509	671	804	40600	349	576	757	905	45900	394	645	846	1010
30100	267	448	593	710	35400	307	510	673	806	40700	350	577	759	907	46000	394	646	847	1012
30200	268	450	595	712	35500	308	512	674	808	40800	351	578	760	909	46100	395	647	849	1014
30300	269	451	596	715	35600	309	513	676	809	40900	352	580	762	911	46200	396	649	851	1016
30400	270	452	597	717	35700	310	514	678	811	41000	353	581	764	913	46300	397	650	852	1018
30500	270	453	599	718	35800	310	515	679	813	41100	353	582	765	915	46400	398	651	854	1020
30600	271	454	600	720	35900	311	516	681	815	41200	354	584	767	917	46500	399	652	856	1022
30700	272	455	602	722	36000	312	518	682	817	41300	355	585	769	919	46600	399	654	857	1024
30800	272	456	603	723	36100	313	519	684	819	41400	356	586	770	921	46700	400	655	859	1026
30900	273	457	604	725	36200	314	520	685	821	41500	357	587	772	923	46800	401	656	861	1028
31000	274	458	606	727	36300	314	521	687	823	41600	358	589	774	925	46900	402	658	862	1030
31100	275	459	607	728	36400	315	523	689	825	41700	358	590	775	927	47000	403	659	864	1032
31200	275	461	609	730	36500	316	524	690	826	41800	359	591	777	929	47100	404	660	866	1034
31300	276	462	610	732	36600	317	525	692	828	41900	360	593	779	931	47200	404	662	867	1036
31400	277	463	612	733	36700	318	526	694	830	42000	361	594	780	933	47300	405	663	869	1038
31500	277	464	613	735	36800	318	528	695	832	42100	362	595	782	935	47400	406	664	871	1039
31600	278	465	614	737	36900	319	529	697	834	42200	363	597	784	937	47500	407	665	872	1041
31700	279	466	616	738	37000	320	530	698	836	42300	363	598	785	939	47600	408	667	874	1043
31800	279	467	617	740	37100	321	531	700	838	42400	364	599	787	941	47700	409	668	876	1045
31900	280	468	619	742	37200	322	533	702	840	42500	365	600	789	943	47800	409	669	877	1047
32000	281	469	620	743	37300	322	534	703	842	42600	366	602	790	945	47900	410	671	879	1049
32100	282	471	622	745	37400	323	535	705	844	42700	367	603	792	947	48000	411	672	881	1051
32200	282	472	623	747	37500	324	536	706	845	42800	368	604	794	949	48100	412	673	882	1053
32300	283	473	625	749	37600	325	538	708	847	42900	369	606	795	951	48200	413	675	884	1055
32400	284	474	626	751	37700	326	539	710	849	43000	369	607	797	953	48300	414	676	886	1057
32500	285	475	628	753	37800	326	540	711	851	43100	370	608	799	954	48400	415	677	887	1059
32600	286	477	629	754	37900	327	542	713	853	43200	371	610	800	956	48500	415	678	889	1061
32700	286	478	631	756	38000	328	543	714	855	43300	372	611	802	958	48600	416	680	891	1063
32800	287	479	632	758	38100	329	544	716	857	43400	373	612	804	960	48700	417	681	892	1065
32900	288	480	634	760	38200	330	545	718	859	43500	374	613	805	962	48800	418	682	894	1067
33000	289	481	636	762	38300	331	547	719	861	43600	374	615	807	964	48900	419	684	896	1069
33100	289	483	637	764	38400	331	548	721	863	43700	375	616	809	966	49000	420	685	897	1071

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paiement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
49100	420	686	899	1073	54400	465	755	988	1178	59700	509	824	1076	1282	65000	547	885	1155	1376
49200	421	688	901	1075	54500	466	757	989	1180	59800	509	825	1077	1284	65100	548	886	1156	1378
49300	422	689	902	1077	54600	466	758	991	1182	59900	510	826	1079	1285	65200	549	887	1158	1379
49400	423	690	904	1079	54700	467	759	993	1184	60000	511	827	1080	1287	65300	549	888	1159	1381
49500	424	692	906	1081	54800	468	760	994	1186	60100	512	828	1082	1289	65400	550	889	1161	1383
49600	425	693	907	1083	54900	469	762	996	1188	60200	513	830	1083	1291	65500	551	891	1162	1385
49700	425	694	909	1085	55000	470	763	998	1190	60300	513	831	1085	1293	65600	552	892	1164	1386
49800	426	695	911	1087	55100	471	764	999	1192	60400	514	832	1086	1295	65700	552	893	1165	1388
49900	427	697	912	1089	55200	471	766	1001	1194	60500	515	833	1088	1296	65800	553	894	1167	1390
50000	428	698	914	1091	55300	472	767	1003	1196	60600	516	834	1090	1298	65900	554	895	1168	1391
50100	429	699	916	1093	55400	473	768	1004	1198	60700	516	836	1091	1300	66000	554	896	1169	1393
50200	430	701	917	1095	55500	474	770	1006	1200	60800	517	837	1093	1302	66100	555	897	1171	1395
50300	430	702	919	1097	55600	475	771	1008	1202	60900	518	838	1094	1304	66200	556	898	1172	1397
50400	431	703	921	1099	55700	476	772	1009	1204	61000	519	839	1096	1306	66300	556	899	1174	1398
50500	432	705	922	1101	55800	476	773	1011	1206	61100	519	841	1097	1307	66400	557	900	1175	1400
50600	433	706	924	1103	55900	477	775	1013	1208	61200	520	842	1099	1309	66500	558	902	1177	1402
50700	434	707	926	1105	56000	478	776	1014	1210	61300	521	843	1100	1311	66600	558	903	1178	1403
50800	435	708	927	1107	56100	479	777	1016	1211	61400	522	844	1102	1313	66700	559	904	1180	1405
50900	435	710	929	1109	56200	480	779	1018	1213	61500	523	845	1103	1315	66800	560	905	1181	1407
51000	436	711	931	1111	56300	481	780	1019	1215	61600	523	847	1105	1317	66900	561	906	1183	1409
51100	437	712	932	1113	56400	481	781	1021	1217	61700	524	848	1107	1318	67000	561	907	1184	1410
51200	438	714	934	1115	56500	482	783	1023	1219	61800	525	849	1108	1320	67100	562	909	1186	1412
51300	439	715	936	1117	56600	483	784	1025	1221	61900	526	850	1110	1322	67200	563	910	1187	1414
51400	440	716	938	1119	56700	484	785	1026	1223	62000	526	851	1111	1324	67300	564	911	1189	1416
51500	440	718	939	1121	56800	485	786	1028	1225	62100	527	852	1113	1326	67400	564	912	1190	1417
51600	441	719	941	1123	56900	486	788	1030	1227	62200	528	854	1114	1327	67500	565	913	1191	1419
51700	442	720	943	1125	57000	486	789	1031	1229	62300	529	855	1116	1329	67600	566	914	1193	1421
51800	443	721	944	1126	57100	487	790	1033	1231	62400	529	856	1117	1331	67700	567	915	1194	1423
51900	444	723	946	1128	57200	488	792	1035	1233	62500	530	857	1119	1333	67800	567	917	1196	1425
52000	445	724	948	1130	57300	489	793	1036	1235	62600	531	858	1120	1334	67900	568	918	1197	1426
52100	445	725	949	1132	57400	490	794	1038	1237	62700	532	859	1122	1336	68000	569	919	1199	1428
52200	446	727	951	1134	57500	491	796	1040	1239	62800	532	861	1123	1338	68100	570	920	1200	1430
52300	447	728	953	1136	57600	491	797	1041	1241	62900	533	862	1125	1340	68200	570	921	1202	1432
52400	448	729	954	1138	57700	492	798	1043	1243	63000	534	863	1126	1342	68300	571	922	1203	1433
52500	449	731	956	1140	57800	493	799	1045	1245	63100	534	864	1128	1343	68400	572	924	1205	1435
52600	450	732	958	1142	57900	494	801	1046	1247	63200	535	865	1129	1345	68500	573	925	1206	1437
52700	450	733	959	1144	58000	495	802	1048	1249	63300	536	866	1131	1347	68600	573	926	1208	1439
52800	451	734	961	1146	58100	496	803	1050	1251	63400	537	867	1132	1349	68700	574	927	1209	1440
52900	452	736	963	1148	58200	496	805	1051	1253	63500	537	869	1134	1350	68800	575	928	1211	1442
53000	453	737	964	1150	58300	497	806	1053	1255	63600	538	870	1135	1352	68900	576	929	1212	1444
53100	454	738	966	1152	58400	498	807	1055	1257	63700	539	871	1136	1354	69000	576	930	1214	1446
53200	455	740	968	1154	58500	499	809	1056	1259	63800	539	872	1138	1356	69100	577	932	1215	1447
53300	455	741	969	1156	58600	500	810	1058	1261	63900	540	873	1139	1357	69200	578	933	1217	1449
53400	456	742	971	1158	58700	501	811	1060	1263	64000	541	874	1141	1359	69300	579	934	1218	1451
53500	457	744	973	1160	58800	501	813	1061	1265	64100	541	875	1142	1361	69400	579	935	1220	1453
53600	458	745	974	1162	58900	502	814	1063	1267	64200	542	876	1144	1362	69500	580	936	1221	1454
53700	459	746	976	1164	59000	503	815	1065	1269	64300	543	877	1145	1364	69600	581	937	1223	1456
53800	460	747	978	1166	59100	504	816	1066	1271	64400	543	878	1146	1366	69700	581	939	1224	1458
53900	461	749	979	1168	59200	505	818	1068	1273	64500	544	879	1148	1367	69800	582	940	1226	1460
54000	461	750	981	1170	59300	506	819	1069	1275	64600	545	881	1149	1369	69900	583	941	1227	1461
54100	462	751	983	1172	59400	506	820	1071	1276	64700	545	882	1151	1371	70000	584	942	1229	1463
54200	463	753	984	1174	59500	507	821	1073	1278	64800	546	883	1152	1373	70100	584	943	1230	1465
54300	464	754	986	1176	59600	508	822	1074	1280	64900	547	884	1154	1374	70200	585	944	1232	1467

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
70300	586	945	1233	1468	75600	625	1007	1312	1561	80900	665	1068	1390	1654	86200	704	1129	1469	1747
70400	587	947	1235	1470	75700	626	1008	1313	1563	81000	665	1069	1392	1656	86300	705	1130	1471	1749
70500	587	948	1236	1472	75800	627	1009	1315	1565	81100	666	1070	1393	1658	86400	705	1131	1472	1751
70600	588	949	1238	1474	75900	628	1010	1316	1567	81200	667	1071	1395	1660	86500	706	1133	1474	1753
70700	589	950	1239	1475	76000	628	1011	1318	1568	81300	668	1072	1396	1661	86600	707	1134	1475	1754
70800	590	951	1240	1477	76100	629	1012	1319	1570	81400	668	1074	1398	1663	86700	708	1135	1477	1756
70900	590	952	1242	1479	76200	630	1014	1321	1572	81500	669	1075	1399	1665	86800	708	1136	1478	1758
71000	591	954	1243	1481	76300	630	1015	1322	1574	81600	670	1076	1401	1667	86900	709	1137	1480	1760
71100	592	955	1245	1482	76400	631	1016	1324	1575	81700	671	1077	1402	1668	87000	710	1138	1481	1761
71200	593	956	1246	1484	76500	632	1017	1325	1577	81800	671	1078	1404	1670	87100	711	1139	1483	1763
71300	593	957	1248	1486	76600	633	1018	1327	1579	81900	672	1079	1405	1672	87200	711	1141	1484	1765
71400	594	958	1249	1488	76700	633	1019	1328	1581	82000	673	1081	1407	1674	87300	712	1142	1485	1767
71500	595	959	1251	1489	76800	634	1021	1330	1582	82100	674	1082	1408	1675	87400	713	1143	1487	1768
71600	596	960	1252	1491	76900	635	1022	1331	1584	82200	674	1083	1410	1677	87500	714	1144	1488	1770
71700	596	962	1254	1493	77000	636	1023	1333	1586	82300	675	1084	1411	1679	87600	714	1145	1490	1772
71800	597	963	1255	1495	77100	636	1024	1334	1588	82400	676	1085	1413	1681	87700	715	1146	1491	1774
71900	598	964	1257	1496	77200	637	1025	1336	1589	82500	677	1086	1414	1682	87800	716	1148	1493	1775
72000	599	965	1258	1498	77300	638	1026	1337	1591	82600	677	1088	1416	1684	87900	717	1149	1494	1777
72100	599	966	1260	1500	77400	639	1027	1338	1593	82700	678	1089	1417	1686	88000	717	1150	1496	1779
72200	600	967	1261	1502	77500	639	1029	1340	1595	82800	679	1090	1419	1688	88100	718	1151	1497	1781
72300	601	969	1263	1503	77600	640	1030	1341	1596	82900	679	1091	1420	1689	88200	719	1152	1499	1782
72400	602	970	1264	1505	77700	641	1031	1343	1598	83000	680	1092	1422	1691	88300	720	1153	1500	1784
72500	602	971	1266	1507	77800	642	1032	1344	1600	83100	681	1093	1423	1693	88400	720	1154	1502	1786
72600	603	972	1267	1509	77900	642	1033	1346	1602	83200	682	1094	1425	1695	88500	721	1156	1503	1788
72700	604	973	1269	1510	78000	643	1034	1347	1603	83300	682	1096	1426	1697	88600	722	1157	1505	1790
72800	605	974	1270	1512	78100	644	1036	1349	1605	83400	683	1097	1428	1698	88700	723	1158	1506	1791
72900	605	975	1272	1514	78200	645	1037	1350	1607	83500	684	1098	1429	1700	88800	723	1159	1508	1793
73000	606	977	1273	1516	78300	645	1038	1352	1609	83600	685	1099	1431	1702	88900	724	1160	1509	1795
73100	607	978	1275	1518	78400	646	1039	1353	1611	83700	685	1100	1432	1704	89000	725	1161	1511	1797
73200	607	979	1276	1519	78500	647	1040	1355	1612	83800	686	1101	1434	1705	89100	726	1163	1512	1798
73300	608	980	1278	1521	78600	648	1041	1356	1614	83900	687	1103	1435	1707	89200	726	1164	1514	1800
73400	609	981	1279	1523	78700	648	1042	1358	1616	84000	688	1104	1436	1709	89300	727	1165	1515	1802
73500	610	982	1281	1525	78800	649	1044	1359	1618	84100	688	1105	1438	1711	89400	728	1166	1517	1804
73600	610	984	1282	1526	78900	650	1045	1361	1619	84200	689	1106	1439	1712	89500	728	1167	1518	1805
73700	611	985	1284	1528	79000	651	1046	1362	1621	84300	690	1107	1441	1714	89600	729	1168	1520	1807
73800	612	986	1285	1530	79100	651	1047	1364	1623	84400	691	1108	1442	1716	89700	730	1170	1521	1809
73900	613	987	1287	1532	79200	652	1048	1365	1625	84500	691	1109	1444	1718	89800	731	1171	1523	1811
74000	613	988	1288	1533	79300	653	1049	1367	1626	84600	692	1111	1445	1719	89900	731	1172	1524	1812
74100	614	989	1289	1535	79400	654	1051	1368	1628	84700	693	1112	1447	1721	90000	732	1173	1526	1814
74200	615	990	1291	1537	79500	654	1052	1370	1630	84800	694	1113	1448	1723	90100	733	1174	1527	1816
74300	616	992	1292	1539	79600	655	1053	1371	1632	84900	694	1114	1450	1725	90200	734	1175	1529	1818
74400	616	993	1294	1540	79700	656	1054	1373	1633	85000	695	1115	1451	1726	90300	734	1176	1530	1819
74500	617	994	1295	1542	79800	656	1055	1374	1635	85100	696	1116	1453	1728	90400	735	1178	1532	1821
74600	618	995	1297	1544	79900	657	1056	1376	1637	85200	697	1118	1454	1730	90500	736	1179	1533	1823
74700	619	996	1298	1546	80000	658	1057	1377	1639	85300	697	1119	1456	1732	90600	737	1180	1534	1825
74800	619	997	1300	1547	80100	659	1059	1379	1640	85400	698	1120	1457	1733	90700	737	1181	1536	1826
74900	620	999	1301	1549	80200	659	1060	1380	1642	85500	699	1121	1459	1735	90800	738	1182	1537	1828
75000	621	1000	1303	1551	80300	660	1061	1382	1644	85600	700	1122	1460	1737	90900	739	1183	1539	1830
75100	622	1001	1304	1553	80400	661	1062	1383	1646	85700	700	1123	1462	1739	91000	740	1185	1540	1832
75200	622	1002	1306	1554	80500	662	1063	1385	1647	85800	701	1124	1463	1740	91100	740	1186	1542	1833
75300	623	1003	1307	1556	80600	662	1064	1386	1649	85900	702	1126	1465	1742	91200	741	1187	1543	1835
75400	624	1004	1309	1558	80700	663	1066	1387	1651	86000	703	1127	1466	1744	91300	742	1188	1545	1837
75500	625	1006	1310	1560	80800	664	1067	1389	1653	86100	703	1128	1468	1746	91400	743	1189	1546	1839

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
91500	743	1190	1548	1840	96800	783	1252	1627	1933	102100	822	1313	1705	2026	107400	861	1374	1784	2119
91600	744	1191	1549	1842	96900	783	1253	1628	1935	102200	823	1314	1707	2028	107500	862	1375	1785	2121
91700	745	1193	1551	1844	97000	784	1254	1630	1937	102300	824	1315	1708	2030	107600	863	1376	1787	2123
91800	746	1194	1552	1846	97100	785	1255	1631	1939	102400	824	1316	1710	2032	107700	864	1377	1788	2125
91900	746	1195	1554	1847	97200	786	1256	1632	1940	102500	825	1317	1711	2033	107800	864	1379	1790	2126
92000	747	1196	1555	1849	97300	786	1257	1634	1942	102600	826	1318	1713	2035	107900	865	1380	1791	2128
92100	748	1197	1557	1851	97400	787	1258	1635	1944	102700	826	1320	1714	2037	108000	866	1381	1793	2130
92200	749	1198	1558	1853	97500	788	1260	1637	1946	102800	827	1321	1716	2039	108100	867	1382	1794	2132
92300	749	1200	1560	1854	97600	789	1261	1638	1947	102900	828	1322	1717	2040	108200	867	1383	1796	2133
92400	750	1201	1561	1856	97700	789	1262	1640	1949	103000	829	1323	1719	2042	108300	868	1384	1797	2135
92500	751	1202	1563	1858	97800	790	1263	1641	1951	103100	829	1324	1720	2044	108400	869	1385	1799	2137
92600	752	1203	1564	1860	97900	791	1264	1643	1953	103200	830	1325	1722	2046	108500	870	1387	1800	2139
92700	752	1204	1566	1861	98000	792	1265	1644	1954	103300	831	1327	1723	2047	108600	870	1388	1802	2140
92800	753	1205	1567	1863	98100	792	1267	1646	1956	103400	832	1328	1725	2049	108700	871	1389	1803	2142
92900	754	1206	1569	1865	98200	793	1268	1647	1958	103500	832	1329	1726	2051	108800	872	1390	1805	2144
93000	754	1208	1570	1867	98300	794	1269	1649	1960	103600	833	1330	1728	2053	108900	873	1391	1806	2146
93100	755	1209	1572	1868	98400	795	1270	1650	1961	103700	834	1331	1729	2054	109000	873	1392	1808	2147
93200	756	1210	1573	1870	98500	795	1271	1652	1963	103800	835	1332	1730	2056	109100	874	1394	1809	2149
93300	757	1211	1575	1872	98600	796	1272	1653	1965	103900	835	1334	1732	2058	109200	875	1395	1811	2151
93400	757	1212	1576	1874	98700	797	1273	1655	1967	104000	836	1335	1733	2060	109300	875	1396	1812	2153
93500	758	1213	1578	1875	98800	798	1275	1656	1969	104100	837	1336	1735	2062	109400	876	1397	1814	2155
93600	759	1215	1579	1877	98900	798	1276	1658	1970	104200	838	1337	1736	2063	109500	877	1398	1815	2156
93700	760	1216	1581	1879	99000	799	1277	1659	1972	104300	838	1338	1738	2065	109600	878	1399	1817	2158
93800	760	1217	1582	1881	99100	800	1278	1661	1974	104400	839	1339	1739	2067	109700	878	1400	1818	2160
93900	761	1218	1583	1883	99200	801	1279	1662	1976	104500	840	1340	1741	2069	109800	879	1402	1820	2162
94000	762	1219	1585	1884	99300	801	1280	1664	1977	104600	841	1342	1742	2070	109900	880	1403	1821	2163
94100	763	1220	1586	1886	99400	802	1282	1665	1979	104700	841	1343	1744	2072	110000	881	1404	1823	2165
94200	763	1221	1588	1888	99500	803	1283	1667	1981	104800	842	1344	1745	2074	110100	881	1405	1824	2167
94300	764	1223	1589	1890	99600	803	1284	1668	1983	104900	843	1345	1747	2076	110200	882	1406	1826	2169
94400	765	1224	1591	1891	99700	804	1285	1670	1984	105000	844	1346	1748	2077	110300	883	1407	1827	2170
94500	766	1225	1592	1893	99800	805	1286	1671	1986	105100	844	1347	1750	2079	110400	884	1409	1828	2172
94600	766	1226	1594	1895	99900	806	1287	1673	1988	105200	845	1349	1751	2081	110500	884	1410	1830	2174
94700	767	1227	1595	1897	100000	806	1288	1674	1990	105300	846	1350	1753	2083	110600	885	1411	1831	2176
94800	768	1228	1597	1898	100100	807	1290	1676	1991	105400	847	1351	1754	2084	110700	886	1412	1833	2177
94900	769	1230	1598	1900	100200	808	1291	1677	1993	105500	847	1352	1756	2086	110800	887	1413	1834	2179
95000	769	1231	1600	1902	100300	809	1292	1679	1995	105600	848	1353	1757	2088	110900	887	1414	1836	2181
95100	770	1232	1601	1904	100400	809	1293	1680	1997	105700	849	1354	1759	2090	111000	888	1415	1837	2183
95200	771	1233	1603	1905	100500	810	1294	1681	1998	105800	850	1355	1760	2091	111100	889	1417	1839	2184
95300	772	1234	1604	1907	100600	811	1295	1683	2000	105900	850	1357	1762	2093	111200	890	1418	1840	2186
95400	772	1235	1606	1909	100700	812	1297	1684	2002	106000	851	1358	1763	2095	111300	890	1419	1842	2188
95500	773	1236	1607	1911	100800	812	1298	1686	2004	106100	852	1359	1765	2097	111400	891	1420	1843	2190
95600	774	1238	1609	1912	100900	813	1299	1687	2005	106200	852	1360	1766	2098	111500	892	1421	1845	2191
95700	775	1239	1610	1914	101000	814	1300	1689	2007	106300	853	1361	1768	2100	111600	893	1422	1846	2193
95800	775	1240	1612	1916	101100	815	1301	1690	2009	106400	854	1362	1769	2102	111700	893	1424	1848	2195
95900	776	1241	1613	1918	101200	815	1302	1692	2011	106500	855	1364	1771	2104	111800	894	1425	1849	2197
96000	777	1242	1615	1919	101300	816	1303	1693	2012	106600	855	1365	1772	2105	111900	895	1426	1851	2198
96100	777	1243	1616	1921	101400	817	1305	1695	2014	106700	856	1366	1774	2107	112000	896	1427	1852	2200
96200	778	1245	1618	1923	101500	818	1306	1696	2016	106800	857	1367	1775	2109	112100	896	1428	1854	2202
96300	779	1246	1619	1925	101600	818	1307	1698	2018	106900	858	1368	1777	2111	112200	897	1429	1855	2204
96400	780	1247	1621	1926	101700	819	1308	1699	2019	107000	858	1369	1778	2112	112300	898	1431	1857	2205
96500	780	1248	1622	1928	101800	820	1309	1701	2021	107100	859	1370	1779	2114	112400	899	1432	1858	2207
96600	781	1249	1624	1930	101900	821	1310	1702	2023	107200	860	1372	1781	2116	112500	899	1433	1860	2209
96700	782	1250	1625	1932	102000	821	1312	1704	2025	107300	861	1373	1782	2118	112600	900	1434	1861	2211

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
112700	901	1435	1863	2212	118000	940	1496	1941	2305	123300	979	1558	2020	2398	128600	1019	1619	2099	2491
112800	901	1436	1864	2214	118100	941	1497	1943	2307	123400	980	1559	2022	2400	128700	1020	1620	2100	2493
112900	902	1437	1866	2216	118200	942	1499	1944	2309	123500	981	1560	2023	2402	128800	1020	1621	2102	2495
113000	903	1439	1867	2218	118300	942	1500	1946	2311	123600	982	1561	2024	2404	128900	1021	1622	2103	2497
113100	904	1440	1869	2219	118400	943	1501	1947	2312	123700	982	1562	2026	2405	129000	1022	1623	2105	2498
113200	904	1441	1870	2221	118500	944	1502	1949	2314	123800	983	1563	2027	2407	129100	1022	1625	2106	2500
113300	905	1442	1872	2223	118600	945	1503	1950	2316	123900	984	1564	2029	2409	129200	1023	1626	2108	2502
113400	906	1443	1873	2225	118700	945	1504	1952	2318	124000	985	1566	2030	2411	129300	1024	1627	2109	2504
113500	907	1444	1875	2226	118800	946	1506	1953	2319	124100	985	1567	2032	2412	129400	1025	1628	2111	2505
113600	907	1446	1876	2228	118900	947	1507	1955	2321	124200	986	1568	2033	2414	129500	1025	1629	2112	2507
113700	908	1447	1877	2230	119000	948	1508	1956	2323	124300	987	1569	2035	2416	129600	1026	1630	2114	2509
113800	909	1448	1879	2232	119100	948	1509	1958	2325	124400	988	1570	2036	2418	129700	1027	1631	2115	2511
113900	910	1449	1880	2233	119200	949	1510	1959	2326	124500	988	1571	2038	2419	129800	1028	1633	2117	2513
114000	910	1450	1882	2235	119300	950	1511	1961	2328	124600	989	1573	2039	2421	129900	1028	1634	2118	2514
114100	911	1451	1883	2237	119400	950	1513	1962	2330	124700	990	1574	2041	2423	130000	1029	1635	2120	2516
114200	912	1452	1885	2239	119500	951	1514	1964	2332	124800	991	1575	2042	2425	130100	1030	1636	2121	2518
114300	913	1454	1886	2241	119600	952	1515	1965	2334	124900	991	1576	2044	2427	130200	1031	1637	2122	2520
114400	913	1455	1888	2242	119700	953	1516	1967	2335	125000	992	1577	2045	2428	130300	1031	1638	2124	2521
114500	914	1456	1889	2244	119800	953	1517	1968	2337	125100	993	1578	2047	2430	130400	1032	1640	2125	2523
114600	915	1457	1891	2246	119900	954	1518	1970	2339	125200	994	1579	2048	2432	130500	1033	1641	2127	2525
114700	916	1458	1892	2248	120000	955	1519	1971	2341	125300	994	1581	2050	2434	130600	1034	1642	2128	2527
114800	916	1459	1894	2249	120100	956	1521	1973	2342	125400	995	1582	2051	2435	130700	1034	1643	2130	2528
114900	917	1461	1895	2251	120200	956	1522	1974	2344	125500	996	1583	2053	2437	130800	1035	1644	2131	2530
115000	918	1462	1897	2253	120300	957	1523	1975	2346	125600	997	1584	2054	2439	130900	1036	1645	2133	2532
115100	919	1463	1898	2255	120400	958	1524	1977	2348	125700	997	1585	2056	2441	131000	1037	1646	2134	2534
115200	919	1464	1900	2256	120500	959	1525	1978	2349	125800	998	1586	2057	2442	131100	1037	1648	2136	2535
115300	920	1465	1901	2258	120600	959	1526	1980	2351	125900	999	1588	2059	2444	131200	1038	1649	2137	2537
115400	921	1466	1903	2260	120700	960	1528	1981	2353	126000	999	1589	2060	2446	131300	1039	1650	2139	2539
115500	922	1467	1904	2262	120800	961	1529	1983	2355	126100	1000	1590	2062	2448	131400	1040	1651	2140	2541
115600	922	1469	1906	2263	120900	962	1530	1984	2356	126200	1001	1591	2063	2449	131500	1040	1652	2142	2542
115700	923	1470	1907	2265	121000	962	1531	1986	2358	126300	1002	1592	2065	2451	131600	1041	1653	2143	2544
115800	924	1471	1909	2267	121100	963	1532	1987	2360	126400	1002	1593	2066	2453	131700	1042	1655	2145	2546
115900	924	1472	1910	2269	121200	964	1533	1989	2362	126500	1003	1595	2068	2455	131800	1043	1656	2146	2548
116000	925	1473	1912	2270	121300	965	1534	1990	2363	126600	1004	1596	2069	2456	131900	1043	1657	2148	2549
116100	926	1474	1913	2272	121400	965	1536	1992	2365	126700	1005	1597	2071	2458	132000	1044	1658	2149	2551
116200	927	1476	1915	2274	121500	966	1537	1993	2367	126800	1005	1598	2072	2460	132100	1045	1659	2151	2553
116300	927	1477	1916	2276	121600	967	1538	1995	2369	126900	1006	1599	2073	2462	132200	1046	1660	2152	2555
116400	928	1478	1918	2277	121700	968	1539	1996	2370	127000	1007	1600	2075	2463	132300	1046	1661	2154	2556
116500	929	1479	1919	2279	121800	968	1540	1998	2372	127100	1008	1601	2076	2465	132400	1047	1663	2155	2558
116600	930	1480	1921	2281	121900	969	1541	1999	2374	127200	1008	1603	2078	2467	132500	1048	1664	2157	2560
116700	930	1481	1922	2283	122000	970	1543	2001	2376	127300	1009	1604	2079	2469	132600	1048	1665	2158	2562
116800	931	1482	1924	2284	122100	971	1544	2002	2377	127400	1010	1605	2081	2470	132700	1049	1666	2160	2563
116900	932	1484	1925	2286	122200	971	1545	2004	2379	127500	1011	1606	2082	2472	132800	1050	1667	2161	2565
117000	933	1485	1926	2288	122300	972	1546	2005	2381	127600	1011	1607	2084	2474	132900	1051	1668	2163	2567
117100	933	1486	1928	2290	122400	973	1547	2007	2383	127700	1012	1608	2085	2476	133000	1051	1670	2164	2569
117200	934	1487	1929	2291	122500	973	1548	2008	2384	127800	1013	1610	2087	2477	133100	1052	1671	2166	2570
117300	935	1488	1931	2293	122600	974	1549	2010	2386	127900	1014	1611	2088	2479	133200	1053	1672	2167	2572
117400	936	1489	1932	2295	122700	975	1551	2011	2388	128000	1014	1612	2090	2481	133300	1054	1673	2169	2574
117500	936	1491	1934	2297	122800	976	1552	2013	2390	128100	1015	1613	2091	2483	133400	1054	1674	2170	2576
117600	937	1492	1935	2298	122900	976	1553	2014	2391	128200	1016	1614	2093	2484	133500	1055	1675	2171	2577
117700	938	1493	1937	2300	123000	977	1554	2016	2393	128300	1017	1615	2094	2486	133600	1056	1677	2173	2579
117800	939	1494	1938	2302	123100	978	1555	2017	2395	128400	1017	1616	2096	2488	133700	1057	1678	2174	2581
117900	939	1495	1940	2304	123200	979	1556	2019	2397	128500	1018	1618	2097	2490	133800	1057	1679	2176	2583

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

FEDERAL CHILD SUPPORT AMOUNTS : SIMPLIFIED TABLES

1997

MONTANTS FÉDÉRAUX DE PENSIONS ALIMENTAIRES POUR ENFANTS : TABLES SIMPLIFIÉES

Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)				Income/ Revenu (\$)	Monthly Award/ Paieement mensuel (\$)			
	No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants					No. of Children/ N ^{bre} d'enfants			
	1	2	3	4		1	2	3	4		1	2	3	4		1	2	3	4
133900	1058	1680	2177	2584	138000	1089	1727	2238	2656	142100	1119	1775	2299	2728	146200	1149	1822	2360	2800
134000	1059	1681	2179	2586	138100	1089	1728	2240	2658	142200	1120	1776	2301	2730	146300	1150	1823	2362	2802
134100	1060	1682	2180	2588	138200	1090	1730	2241	2660	142300	1120	1777	2302	2732	146400	1151	1824	2363	2804
134200	1060	1683	2182	2590	138300	1091	1731	2243	2662	142400	1121	1778	2304	2734	146500	1152	1825	2365	2806
134300	1061	1685	2183	2591	138400	1092	1732	2244	2663	142500	1122	1779	2305	2735	146600	1152	1827	2366	2807
134400	1062	1686	2185	2593	138500	1092	1733	2246	2665	142600	1123	1780	2307	2737	146700	1153	1828	2367	2809
134500	1063	1687	2186	2595	138600	1093	1734	2247	2667	142700	1123	1782	2308	2739	146800	1154	1829	2369	2811
134600	1063	1688	2188	2597	138700	1094	1735	2249	2669	142800	1124	1783	2310	2741	146900	1155	1830	2370	2813
134700	1064	1689	2189	2598	138800	1095	1737	2250	2670	142900	1125	1784	2311	2742	147000	1155	1831	2372	2814
134800	1065	1690	2191	2600	138900	1095	1738	2252	2672	143000	1126	1785	2313	2744	147100	1156	1832	2373	2816
134900	1066	1692	2192	2602	139000	1096	1739	2253	2674	143100	1126	1786	2314	2746	147200	1157	1834	2375	2818
135000	1066	1693	2194	2604	139100	1097	1740	2255	2676	143200	1127	1787	2316	2748	147300	1158	1835	2376	2820
135100	1067	1694	2195	2606	139200	1097	1741	2256	2677	143300	1128	1789	2317	2749	147400	1158	1836	2378	2821
135200	1068	1695	2197	2607	139300	1098	1742	2258	2679	143400	1129	1790	2318	2751	147500	1159	1837	2379	2823
135300	1069	1696	2198	2609	139400	1099	1743	2259	2681	143500	1129	1791	2320	2753	147600	1160	1838	2381	2825
135400	1069	1697	2200	2611	139500	1100	1745	2261	2683	143600	1130	1792	2321	2755	147700	1161	1839	2382	2827
135500	1070	1698	2201	2613	139600	1100	1746	2262	2684	143700	1131	1793	2323	2756	147800	1161	1840	2384	2828
135600	1071	1700	2203	2614	139700	1101	1747	2264	2686	143800	1132	1794	2324	2758	147900	1162	1842	2385	2830
135700	1071	1701	2204	2616	139800	1102	1748	2265	2688	143900	1132	1795	2326	2760	148000	1163	1843	2387	2832
135800	1072	1702	2206	2618	139900	1103	1749	2267	2690	144000	1133	1797	2327	2762	148100	1164	1844	2388	2834
135900	1073	1703	2207	2620	140000	1103	1750	2268	2691	144100	1134	1798	2329	2763	148200	1164	1845	2390	2835
136000	1074	1704	2209	2621	140100	1104	1752	2269	2693	144200	1135	1799	2330	2765	148300	1165	1846	2391	2837
136100	1074	1705	2210	2623	140200	1105	1753	2271	2695	144300	1135	1800	2332	2767	148400	1166	1847	2393	2839
136200	1075	1707	2212	2625	140300	1106	1754	2272	2697	144400	1136	1801	2333	2769	148500	1167	1849	2394	2841
136300	1076	1708	2213	2627	140400	1106	1755	2274	2699	144500	1137	1802	2335	2770	148600	1167	1850	2396	2842
136400	1077	1709	2215	2628	140500	1107	1756	2275	2700	144600	1138	1804	2336	2772	148700	1168	1851	2397	2844
136500	1077	1710	2216	2630	140600	1108	1757	2277	2702	144700	1138	1805	2338	2774	148800	1169	1852	2399	2846
136600	1078	1711	2218	2632	140700	1109	1759	2278	2704	144800	1139	1806	2339	2776	148900	1169	1853	2400	2848
136700	1079	1712	2219	2634	140800	1109	1760	2280	2706	144900	1140	1807	2341	2777	149000	1170	1854	2402	2849
136800	1080	1713	2220	2635	140900	1110	1761	2281	2707	145000	1141	1808	2342	2779	149100	1171	1856	2403	2851
136900	1080	1715	2222	2637	141000	1111	1762	2283	2709	145100	1141	1809	2344	2781	149200	1172	1857	2405	2853
137000	1081	1716	2223	2639	141100	1112	1763	2284	2711	145200	1142	1810	2345	2783	149300	1172	1858	2406	2855
137100	1082	1717	2225	2641	141200	1112	1764	2286	2713	145300	1143	1812	2347	2785	149400	1173	1859	2408	2856
137200	1083	1718	2226	2642	141300	1113	1765	2287	2714	145400	1144	1813	2348	2786	149500	1174	1860	2409	2858
137300	1083	1719	2228	2644	141400	1114	1767	2289	2716	145500	1144	1814	2350	2788	149600	1175	1861	2411	2860
137400	1084	1720	2229	2646	141500	1115	1768	2290	2718	145600	1145	1815	2351	2790	149700	1175	1862	2412	2862
137500	1085	1722	2231	2648	141600	1115	1769	2292	2720	145700	1146	1816	2353	2792	149800	1176	1864	2414	2863
137600	1086	1723	2232	2649	141700	1116	1770	2293	2721	145800	1146	1817	2354	2793	149900	1177	1865	2415	2865
137700	1086	1724	2234	2651	141800	1117	1771	2295	2723	145900	1147	1819	2356	2795	150000	1178	1866	2416	2867
137800	1087	1725	2235	2653	141900	1118	1772	2296	2725	146000	1148	1820	2357	2797					
137900	1088	1726	2237	2655	142000	1118	1774	2298	2727	146100	1149	1821	2359	2799					

Income/ Revenu (\$)	Monthly Award/Paiement mensuel (\$)			
	one child/ un enfant	two children/ deux enfants	three children/ trois enfants	four children/ quatre enfants
For income over \$150,000	1178 plus 0.74% of income over \$150,000	1866 plus 1.15% of income over \$150,000	2416 plus 1.48% of income over \$150,000	2867 plus 1.75% of income over \$150,000
Pour revenu dépassant 150 000\$	1178 plus 0,74% du revenu dépassant 150 000\$	1866 plus 1,15% du revenu dépassant 150 000\$	2416 plus 1,48% du revenu dépassant 150 000\$	2867 plus 1,75% du revenu dépassant 150 000\$

Note: This table shows amounts of child support based on income to the nearest \$100. There is a mathematical formula for calculating specific child support amounts between the \$100 levels. For more information, please contact the Department of Justice.

Nota: La présente table indique le montant de la pension alimentaire pour enfants à verser d'après le revenu (aux 100 \$ près). Il existe une formule mathématique pour calculer le montant exact de la pension alimentaire pour enfants dans le cas des revenus qui se situent entre les tranches de 100 \$. Pour plus de renseignements, veuillez communiquer avec le ministère de la Justice.

